

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,
21st June 1913.

Burma.—The week has been wet in Lower Burma but generally rainless in the dry zone. Sowings of autumn and winter crops are beginning and are normal in area. Cattle are in good condition. The price of unhusked rice is stationary though a little above normal.

Assam.—The rainfall was generally sufficient but more rain is wanted in Darrang and Nowgong. Some damage has been caused by floods on low lands in the Surma Valley. Prospects of most crops are good. Transplantation of rice, plucking and manufacture of tea, planting of sugarcane and harvesting of early rice are in progress. Prospects of tea are fair but leaf growth has been retarded by excessive rain in Karimganj and by green-fly and blight in Nowgong and Sibsagar. The average price of common rice is practically unchanged. Cattle disease is reported from five districts.

Bengal.—During the week rain fell nearly all over the Province. The fall was heavy in Darjeeling and in parts of Jalpaiguri, Bakarganj, Rangpur and Chittagong and generally light to moderate elsewhere. Further damage to standing crops from the effects of the recent heavy rainfall is reported from Jessore, Midnapur, Hooghly, Howrah, Bogra, Tippera and Noakhali. Weeding of jute and sowing of autumn paddy is going on in the western districts. Preparation of lands for winter rice and transplantation thereof are in progress in some places. The average price of common rice for the Province has risen slightly as compared with that of the previous week. Agricultural loans are being distributed in the Chittagong Hill Tracts. Fodder is still reported to be scarce in parts of Midnapur, Jessore, Tippera and Noakhali. Cattle disease is reported from five districts.

Bihar and Orissa.—The rainfall was general over the Province, the fall being heavy in parts of Orissa and generally light to moderate elsewhere. Sowing of paddy and autumn crops continues. Weeding of jute is going on. Standing crops are doing well. The average price of common rice has remained almost stationary. The condition of cattle is on the whole satisfactory but stray cases of cattle disease are reported from fourteen districts. The supply of fodder and water is sufficient. Agricultural operations in the Feudatory States of Orissa are going on satisfactorily.

United Provinces.—Light rain fell throughout the Provinces except in the Naini Tal, Moradabad, Muttra, Etah, Farrukhabad, Budaun, Pilibhit and Rai Bareilly districts and in the Rampur State where no rain was received. More rain is wanted in the Mainpuri, Lucknow and Benares districts and in the Tehri State. Standing crops and sugarcane are doing well. Sowing of autumn crops continues and that of rice and cotton has commenced in places. In the Benares State, where famine has not been declared, the number of persons on relief works has fallen to 1,028 and 163 persons are still in receipt of gratuitous relief. Cattle disease has decreased slightly in Bundelkhand but is still sporadic in eighteen districts. Fodder and water are sufficient. Prices are rising generally.

Punjab.—Light to moderate rain has fallen in most districts. Threshing of wheat continues. The outturn on irrigated lands is average to good and on unirrigated lands below average. Extra spring crops are being harvested in some districts. Sowing of cotton has nearly been completed and that of other autumn crops continues. The area sown with cotton, sugarcane and fodder is normal. Cattle are generally healthy and fodder is sufficient except in a few tracts. Prices remain high.

North-West Frontier Province.—The week was rainless. The weather is hot. The condition of crops on irrigated areas is average in Peshawar and good in Bannu and Dera Ismail Khan. Their condition on unirrigated areas is bad in Peshawar, fair in Bannu and average in Dera Ismail Khan. Wheat and barley have been threshed and stocked. Their outturn is average. Autumn crops are being sown. The condition of cattle is good. Fodder is sufficient and procurable except in the Nowshera tahsil. Water also is sufficient except in one or two circles of the Mardan tahsil and a number of villages in the circle of Dera Ismail Khan. Irrigation from the Paharpur canal continues. Prices of food grains are high but stationary. The public health is good except in certain villages of Dera Ismail Khan.

Jammu.—Slight rain fell during the week. Prices are fluctuating. Wheat sells from 9 to 15 and maize from 12 to 19 seers per rupee. The condition of standing crops is fair. Cattle disease of mild type prevails in the Udhampur and Basohli tahsils. Fodder is sufficiently available except in the Akhnur tahsil.

Kashmir.—It rained three times during the week. Slight damage to maize crops from insects is reported in one tahsil. Agricultural stock is in good condition. Prices are normal.

Rajputana.—The weather was cloudy and hot. General rain fell throughout Rajputana and Ajmer-Merwara, the maximum fall being 495 cents in Bikaner and the minimum 11 cents in Dungarpur. Land is being prepared for autumn crops and sowings have commenced in most places. Cattle are in good condition. Fodder and water are sufficient. Prices are generally high but are falling. Test works have been closed in Merwara.

Central India.—The rainfall was general except in Gwalior. The weather is cloudy and cool. Sowing of autumn crops has commenced in Indore, Baghelkhand and Malwa and is in progress elsewhere. Standing crops are good. Cattle disease prevails in parts of Gwalior, Bhopal and Baghelkhand. The fodder supply is generally good except in the districts of Isagarh, Ujjain, Mandasor and Tonwargarh. Prices are above normal in Baghelkhand and steady elsewhere.

Central Provinces.—During the week rain fell in all districts of the Provinces. Damoh, Jubbulpore and Mandla had light showers not exceeding 68 cents. In the remaining districts the quantity registered at headquarters ranged from $\frac{1}{2}$ inch in Narsinghpur to 5 inches in Balaghat. Sowing of autumn crops is generally in progress. Fodder is still dear or scarce in six districts. Agricultural stock is in good condition. Rice became cheaper by 2 seers per rupee in Drug. Elsewhere prices remained stationary or fluctuated slightly.

Feudatory States.—During the week Jashpur received 9 inches of rain. The fall in the remaining States was light to moderate. Sowing of autumn crops continues. Prices of wheat, gram and rice rose in Sirguja from 2 to 4 seers per rupee.

Bombay.—Good rain fell during the week in parts of the Konkan, Rewa Kantha, Savantvadi and Kolhapur and slight and partial rain elsewhere. More rain is needed in Karachi, Thar and Parkar and Broach and in parts of the Konkan, the Deccan, the Karnatak and Savantvadi. The situation has been improved by rain received after the end of the week. Preparations for autumn crops continue in places. Sowing continues but has been retarded for want of rain in East Khandesh, Nasik and Sholapur. The fodder supply is sufficient except in parts of Sukkur and Ahmednagar. Agricultural stock is generally sufficient and in good condition except in Ahmednagar. Water for drinking and irrigation is deficient in parts of Ahmednagar and Sholapur. Prices are high with a slight tendency to rise in places. The public health is generally good. Grain stocks are sufficient.

The weekly report on the famine and scarcity is as follows:—Distress is generally decreasing. Six kitchens and fourteen poor-houses continue to give relief. The public health is generally fair. Emigrants continue to return. Four cattle camps

are still open but are being vacated rapidly. Government grass finds a ready sale. The numbers on gratuitous relief for the week ending the 21st June were—Ahmednagar 13,888. Poona and Sholapur 197. Total 14,085.

Hyderabad.—During the week the weather was abnormally squally and the rainfall was slight in parts. The average fall was 6 cents and the highest fall 94 cents in the Sillod taluka of the Aurangabad district. Ploughing and sowing of autumn crops are progressing satisfactorily. Work is being provided for those seeking employment. Fodder scarcity prevails in 21 talukas, water scarcity in 28 and cattle disease in 4. Variations in the prices of grains are insignificant.

Mysore.—Slight rain fell during the week in parts of the State. Prices of food grains are generally steady. Markets are well supplied. Ploughing and sowing operations are in progress. Cattle are generally healthy. Water and fodder are available.

Coorg.—The rainfall during the week was 1 inch 78 cents. Ploughing for and sowing of rice continue. Prices of food grains are high. Water and fodder for cattle are sufficient. The public health is fair.

Madras.—The rainfall was very heavy in Cochin, heavy in South Canara, fair to good in Ganjam, the Vizagapatam littoral and Malabar and light or *nil* elsewhere. Standing crops are fair to good. Harvesting of dry crops and paddy is nearing completion in parts with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally in parts. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are stationary.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	PRECEDING WEEK (REVISED).			PRESENT WEEK.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
<i>British Provinces.</i>							
Bombay	13,887	13,887	...	13,888	13,888	+1

J. H. KERR,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

FAMINE.

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India.

For the week ending 14th June 1913.

No.	Name of District or State.	AREA UNDER FAMINE RELIEF.							TRACTS UNDER OBSERVATION AND TEST.	
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.			Grand total on relief.	Number of persons on test works.	Number of persons in receipt of gratuitous relief.
					Dependents of relief workers relieved on works.	Relieved in villages, kitchens, poor-houses, etc.	Total.			
1	2	3	4	5	6	7	8	9	10	11
	<i>Districts.</i>				BOMBAY.					
1	Ahmednagar	6,024	866,000	...	...	13,887	13,887	13,887	...	...
2	Poona	...	...	...	...	...	...	...	...	123
3	Sholapur	...	...	...	...	...	...	...	...	...
	Total Bombay	6,024	866,000	...	...	13,887	13,887	13,887	...	107
	<i>Native States.</i>				UNITED PROVINCES.					
1	Chakla district of the Benares State.	...	...	...	...	...	...	...	1,518	169
	Total United Provinces.	...	...	...	...	...	...	...	1,518	169
					AJMER-MERWARA.					
	Merwar	...	...	...	...	...	...	...	120	
	Total Ajmer-Merwar.	...	...	...	...	...	...	...	120	

J. H. KERR,
Offg. Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian
Railways.

GOVERNMENT OF INDIA.
RAILWAY DEPARTMENT.
(RAILWAY BOARD.)

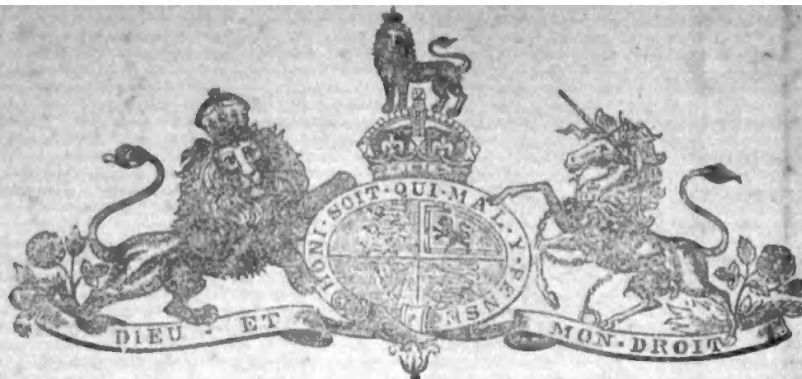
STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

RAILWAYS.										REMARKS.	
AVERAGE EARNINGS PER MILE PER WEEK.	MEAN MILEAGE WORKED.		TOTAL EARNINGS FOR WEEK ENDING.		EARNINGS PER MILE OPEN FOR WEEK.		TOTAL EARNINGS FROM 1ST APRIL TO		Increase.	Decrease.	
	1912.	1913.	14th June 1912.	14th June 1913.	1912.	1913.	14th June 1912.	14th June 1913.			
R	Miles.	Miles.	R	R	R	R	R	R	R	R	
State and Guaranteed Railways.											
Bengal-Nagpur (including 2' 6" gauge lines)	267	2,495	2,571	7,36,511	7,11,000	295	277	84,30,186	84,15,000	15,186	
Bezawada Extension	230	21	21	6,165	6,400	294	305	81,985	78,100	3,885	
Bombay, Baroda and Central India	741	946	946	6,14,198	6,44,000	650	681	76,81,976	83,73,000	6,91,024	
Eastern Bengal (including 3' 3½" and 2' 6" gauge lines)	415	1,541	1,578	5,16,719	5,29,000	335	336	57,68,565	59,55,000	1,86,435	
East Indian	761	9,456	2,551	20,30,495	18,46,000	826	724	2,26,12,124	2,23,90,000	2,22,124	
Great Indian Peninsula (including Indian Midland)	586	2,473	2,537	13,96,878	12,89,000	565	568	1,72,57,898	1,71,40,000	1,17,898	
Agra-Delhi Chord	354	126	126	60,524	40,100	481	318	4,09,844	4,59,000	49,156	
Baran-Kotah	85	40	40	5,410	3,300	134	82	45,506	35,900	9,606	
Bhopal-Itarsi	454	57	57	40,846	27,000	720	489	2,84,793	3,58,000	73,207	
Madras and Southern Mahratta (including 3' 3½" gauge lines)	552	2,585	2,585	7,07,383	7,20,000	274	279	83,63,891	79,48,000	4,15,891	
North-Western (including 2' 6" gauge lines)	427	3,866	3,866	22,28,717	23,00,000	586	604	1,97,69,038	2,00,74,000	3,04,962	
Oudh and Rohilkhand (including Cawnpore-Burhwal 3½" link)	295	1,579	1,600	4,87,148	4,66,000	308	291	57,47,233	55,10,000	2,37,233	
Cawnpore-Banda (a)	...	...	33	...	1,600	...	48	...	8,600	...
Hardwar-Dehra	273	32	32	8,824	10,700	276	335	1,07,212	1,11,000	3,788	
Assam-Bengal	141	805	805	1,03,601	1,00,000	128	124	11,86,216	11,47,000	39,216	
Bombay, Baroda and Central India	317	1,828	1,828	6,42,478	5,88,000	351	322	70,20,276	63,74,000	6,46,276	
Burma	267	1,545	1,545	4,21,252	3,82,000	273	247	47,94,608	51,34,000	3,39,392	
Jodhpur-Hyderabad (British Section)	198	124	124	26,104	37,400	210	302	2,77,254	3,17,000	39,746	
Lucknow-Bareilly	153	293	297	44,265	46,100	151	155	4,48,920	5,16,000	67,086	
Mysore (including Kolar Gold Fields, 5' 6")	147	411	411	71,293	73,600	173	166	7,80,476	8,01,000	20,524	
South Indian (including 5' 6" and 2' 6" gauge lines)	350	1,396	1,451	5,39,054	5,60,000	386	386	60,94,627	60,17,000	77,627	
Travancore Branch	130	168	168	15,799	16,800	145	155	1,78,215	1,79,000	785	
Tirhoot	226	774	792	1,91,528	1,98,000	247	250	22,27,018	22,10,000	17,018	
Jorhat (Provincial)	75	30	32	2,390	2,100	80	66	24,075	23,000	1,075	

(a) Opened from 21st April 1913.

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DELHI, WEDNESDAY, JANUARY 1, 1913.

FOREIGN DEPARTMENT.

ORDER OF THE STAR OF INDIA.

NOTIFICATION.

Delhi, the 1st January 1913.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments to the said Order :

To be Grand Commander.

1. His Highness AMIN-UD-DAULA WAZIR-UL-MULK NAWAB SIR MUHAMMAD IBRAHIM ALI KHAN, BAHADUR, SAULAT JANG, G.C.I.E., of Tonk, Rajputana.

To be Knights Commanders.

1. Sir GEORGE HEAD BARCLAY, K.C.M.G., C.V.O., lately His Britannic Majesty's Minister at Teheran.
2. Lieutenant-General Sir JAMES WILLCOCKS, K.C.M.G., C.B., D.S.O., General Officer Commanding Northern Army.

To be Companions.

1. RAJA JAI CHAND of Lambagraon, Honorary Lieutenant-Colonel, 37th Dogras.
2. The Honourable Mr. LIONEL DAVIDSON, B.A., Indian Civil Service, Acting Secretary to Government, Local and Municipal, Educational and Legislative Departments, Madras, and an Additional Member of the Council of the Governor of Fort St. George for making Laws and Regulations.

3. The Honourable Mr. GEORGE CARMICHAEL, Indian Civil Service, Chief Secretary to Government, Bombay, and an Additional Member of the Council of the Governor of Bombay for making Laws and Regulations.
4. Lieutenant-Colonel DONALD JOHN CAMPBELL MACNABB, Indian Army, Commissioner, Burma.
5. Lieutenant-Colonel HENRY WALTER GEORGE COLE, Director, Temporary Works, Delhi, Government of India.
6. The Honourable Mr. STUART MITFORD FRASER, C.I.E., Resident in Kashmir.
7. HENRY VENN COBB, Esquire, C.I.E., late Resident at Baroda.

By Order of the Grand Master,

A. H. McMAHON,

*Secretary to the Most Exalted Order
of the Star of India.*

ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Delhi, the 1st January 1913.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following promotions in, and appointments to, the said Order:

To be Grand Commander.

1. His Highness Sri BRAHADAMBA DAS RAJA MARTANDA BHAIKAVA TONDIMAN BAHADUR of Pudukkottai, Madras.

To be Knights Commanders.

1. The Honourable Mr. ALFRED GIBBS BOURNE, C.I.E., D.S.C., F.R.S., F.L.S., Director of Public Instruction, Madras, and an Additional Member of the Council of the Governor of Fort St. George for making Laws and Regulations.
2. MEHERBAN PARASHRAMRAV RAMCHANDRARAV, *alias* BHAUSAHEB PATWARDAN, Chief of Jamkhandi, Bombay.
3. The Honourable Mr. FRANK CAMPBELL GATES, C.S.I., Indian Civil Service, Financial Commissioner, Burma.
4. GEORGE MACARTNEY, Esquire, C.I.E., His Majesty's Consul-General at Kashgar.
5. The Honourable Mr. EDWARD DOUGLAS MACLAGAN, C.S.I., Indian Civil Service, Secretary to the Government of India, Department of Revenue and Agriculture, and an Additional Member of the Council of His Excellency the Governor-General for making Laws and Regulations.
6. Major-General GEORGE JOHN YOUNGHUSBAND, C.B., General Officer Commanding Derajat Brigade.

To be Companions.

1. RANA HIRA SINGH OF DHAMI, Simla Hill State, Punjab.
2. ALEXANDER BLAKE SHAKESPEAR, Esquire, Merchant at Cawnpore, and Secretary to the Upper India Chamber of Commerce.

3. JOHN HOPE SIMPSON, Esquire, Indian Civil Service, Magistrate and Collector, Gorakhpur, United Provinces.
4. Major HUGH STEWART, Indian Army, Deputy Commissioner, Bannu, North-West Frontier Province.
5. Major WILLIAM GLEN LISTON, M.D., D.P.H., Indian Medical Service, Director of Bacteriological Laboratory, Patel, and Senior Member of Plague Research Commission.
6. Lieutenant-Colonel EDWIN HENRY DEVERE ATKINSON, Royal Engineers, Principal, Thomason College, Roorkee, United Provinces.
7. WALTER STANLEY TALBOT, Esquire, Indian Civil Service, Settlement Commissioner, Kashmir State.
8. FRANK ADRIAN LODGE, Esquire, Conservator of Forests, Western Circle, Madras.
9. Colonel ROBERT WILLIAM LAYARD DUNLOP, V.D., Colonel of the Bombay Volunteer Rifles, and Honorary A.-D.-C. to His Excellency the Governor of Bombay.
10. Lieutenant-Colonel WALTER JAMES BUCHANAN, M.D., Indian Medical Service, Inspector-General of Prisons, Bengal.
11. Babu HRISHI KESH LAHA, Merchant, Bengal.
12. Mr. NALINI BHUSAN GUPTA, Barrister-at-Law, late Director of Public Prosecution, Dacca, Eastern Bengal and Assam.
13. JOSEPH TERENCE OWEN BARNARD, Esquire, Assistant Superintendent for the Kachin Hills, Myitkyina District, Burma.
14. Lieutenant-Colonel TOWNLEY RICHARD FILGATE, V.D., Secretary to the Bihar Indigo Planters' Association, and Second-in-Command of the Bihar Light Horse.
15. ALEXANDER MACDONALD ROUSE, Esquire, Superintendent, Temporary Works, Delhi.
16. CHARLES CAHILL SHERIDAN, Esquire, Officiating Postmaster-General, Punjab, and North-West Frontier Province.
17. Major EDWARD MARY JOSEPH MOLYNEUX, D.S.O., Indian Army, Officiating Inspector-General, Imperial Service Troops.
18. Captain HERBERT DELISLE POLLARD-LOWSLEY, Royal Engineers, Executive Engineer and Under Secretary, Public Works Department, Central Provinces.
19. Major WILLIAM WILFRID BICKFORD, Indian Army, 106th Hazara Pioneers, late Commandant of the Zhob Militia, Baluchistan.
20. Lieutenant-Colonel JOHN GEORGE KNOWLES, V.D., Commandant, Surma Valley Light Horse, and Tea Planter, Assam.
21. Major GEORGE DODD, Indian Army, Political Agent, Wano, and Commandant, Southern Waziristan Militia.
22. HENRY CUTHBERT STREATFEILD, Esquire, Indian Civil Service, Commissioner, Tirhut Division, Bihar and Orissa.
23. Major CECIL KAYE, General Staff Officer, Army Head-Quarters.
24. WILLIAM FOSTER, Esquire, B.A., Registrar and Superintendent of Records, India Office, London.

By Order of the Grand Master,

A. H. McMAHON,

*Secretary to the Most Eminent Order
of the Indian Empire.*

FOREIGN DEPARTMENT.**NOTIFICATION.***Delhi, the 1st January 1913.*

His Imperial Majesty the KING, EMPEROR OF INDIA, has been pleased to confer the honour of Knighthood on—

1. The Honourable Mr. JUSTICE FREDERICK ALEXANDER ROBERTSON, Indian Civil Service, Judge, Chief Court, Punjab.
2. The Honourable Mr. WILLIAM HENRY HOARE VINCENT, Indian Civil Service, Secretary to the Government of India, Legislative Department, and an Additional Member of the Council of His Excellency the Governor-General for making Laws and Regulations.
3. The Honourable Mr. CHARLES HERBERT ARMSTRONG, Merchant, Bombay, and an Additional Member of the Council of His Excellency the Governor-General for making Laws and Regulations.
4. GEORGE WATSON SHAW, Esquire, C.S.I., Indian Civil Service, Judicial Commissioner, Upper Burma.
5. The Honourable Mr. JUSTICE HERBERT WILLIAM CAMERON CARN-DUFF, C.I.E., Indian Civil Service, Puisne Judge, High Court of Judicature at Fort William in Bengal.
6. HENRY VERNON DRAKE-BROCKMAN, Esquire, Indian Civil Service, Judicial Commissioner, Central Provinces.
7. Mr. TARAK NATH PALIT, Barrister-at-Law, Honorary Fellow, Calcutta University.
8. GEORGE WILLIAM FORREST, Esquire, C.I.E., late Officer in charge of Records, Government of India.

His Imperial Majesty the KING, EMPEROR OF INDIA, has been pleased to confer the honour of Baronetcy on—

1. Sir CHINUBHAI MADHAVLAL, Kt., C.I.E., Merchant and Mill-owner, Ahmedabad, Bombay.

A. H. McMAHON,

Secretary to the Government of India.

FOREIGN DEPARTMENT.**IMPERIAL SERVICE ORDER.****NOTIFICATION.***Delhi, the 1st January 1913.*

His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments:—

To be Companions.

(a) Office of the Secretary of State for India.

FREDERICK GEORGE HILL, Esquire, Staff Clerk, Accountant-General's Department, India Office.

(b) Civil Services in India.

1. HERBERT MOIR STOWELL, Esquire, Personal Assistant to the Adjutant-General in India.
2. Babu BEPIN VEHARI DAS, Assistant, Ordnance Branch, Army Headquarters.
3. WALTER BURR-BRYAN, Esquire, Registrar, Civil Secretariat, Punjab.
4. PANDIT MANI RAM, Deputy Collector, Irrigation Branch, Public Works Department, Muzaffargarh, Punjab.
5. GEORGE WILLIAM JUDD, Esquire, Superintendent, Preventive Service, Karachi, Sind, Bombay.
6. M. R. RY. RAO BAHADUR TANDALAM SUNDARA RAO AVARGAL, B.A., Treasury Deputy Collector, Trichinopoly, Madras.
7. EDWARD ALEXANDER CHADWICK WALKER, Esquire, Senior Registrar, Burma Secretariat.
8. Mr. RAVJI BALAJI KARANDIKAR, late Educational Inspector, Southern Division, Bombay.
9. DAVID JAMES MURTRIE, Esquire, late Chief Superintendent and Postmaster, Coronation Durbar Post Office.
10. MAUNG SHWE THA, K.S.M., A.T.M., District Superintendent of Police, Burma.
11. CHARLES EDWARD PYSTER, Esquire, Superintendent in the Foreign Department, Government of India.
12. Mr. DHANJISHAH DINSHAH MEHTA, Judicial Assistant Commissioner, Ajmer.
13. HENRY CLARKE, Esquire, Secretary to the Municipality of the Civil and Military Station, Bangalore.
14. Mr. GANGA NARAYAN RAY, Additional Magistrate, Bakarganj, Bengal.
15. CHARLES WILLFORD, Esquire, Executive Engineer, Central Provinces.
16. Babu AMBICA CHARAN CHATTERJEE, Sherishtadar of the District Judge's Court, Comilla, Bengal.
17. Dr. PAUL JOHANNES BRÜHL, D.Sc., M.I.E.E., F.G.S., F.C.S., Professor of the Civil Engineering College, Sibpur, Bengal.
18. NORMAN ORTON PETERS, Esquire, Manager, Jorhat State Railway, Assam.

A. H. McMAHON,

*Secretary to the Government of India.***FOREIGN DEPARTMENT.****NOTIFICATIONS.***Dated Delhi, the 1st January 1913.*

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Baikuntha Nath De Bahadur, Zamindar, of Balasore, in the Province of Bihar and Orissa, the title of Maharaja as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Ram Partab Singh, of Manda, in the United Provinces, the title of Raja Bahadur as an hereditary distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja Bahadur, as a personal distinction, upon—

Maharaj Kumar Shasi Kanta Acharya Chaudhuri, of Muktagacha, Mymensingh, in Bengal.

Raja Pramatha Bhusan Deb Ray, of Naldanga, Jessore, in Bengal.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Banspati Singh, of Bara, in the United Provinces, the title of Raja as an hereditary distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon the Hon'ble Babu Hrishi Kesh Laha, of Calcutta, in Bengal, the title of Raja as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Dulhin Ram Kunwar, of Ausanganj, in the United Provinces, the title of Rani as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Nawab, as a personal distinction, upon—

The Hon'ble Maulvi Syed Shams-ul-Huda, Member, Bengal Executive Council.

Khan Bahadur Maulvi Badr-ud-din Haidar, Land-holder and Municipal Commissioner, Calcutta, in Bengal.

Saiyid Nasir-ud-din Ahmad, Khan Bahadur, Zamindar, of Patna, in the Province of Bihar and Orissa.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Mahamahopadhyaya, as a personal distinction, upon—

Valloor Subramania Shastri, of the Sringeri Mutt, Bangalore.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Diwan Bahadur, as a personal distinction, upon—

M. R. Ry. Varanasi Subramaniam Pantulu Garu, B.A., B.L., District Judge of Cuddapah, in the Madras Presidency.

M. R. Ry. Rao Bahadur Pagadala Kaveripakam Jagannadha Chettiar Avergal, Retired Tahsildar, in the Madras Presidency.

Diwan Asa Nand, Member of the Council of Regency, Bahawalpur State, in the Punjab.

Rao Bahadur Munshi Damodar Lal, Chief Member of Council, Karauli State, in Rajputana.

Rai Bahadur Seth Umednull, Banker, of Ajmer-Merwara.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar Bahadur, as a personal distinction, upon—

Sardar Balwant Singh, Retired District Judge, of Botala, Gujranwala District, in the Punjab.

Sardar Chanda Singh, Commandant, 2nd Cavalry, Patiala, in the Punjab.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur, as a personal distinction, upon —

Haji Khaja Muhammad Hussain Sahib Bahadur, Chief Medical Officer, Banganapalle State, in the Madras Presidency.

Muhammad Amin-ud-din Sahib Bahadur, Deputy Superintendent of Police, in the Madras Presidency.

Sorabshah Hormasji, Retired Deputy Collector, and President of the City Municipality, Broach, in the Bombay Presidency.

Wadero Yar Mahomed, *walad* Bahawal Khan, Rind, of Bahawal Khan's village, of the Schwan taluka in the Larkana District, in the Bombay Presidency.

Jahangir Edalji Modi, of Surat, in the Bombay Presidency.

Nanabhai Chanjibhai, Pleader, Sadar Court, Karachi, in the Bombay Presidency.

Chaudhri Liaqat Hussain, of Mendu, Aligarh District, in the United Provinces.

Munshi Karam Ahmad, Deputy Collector, in the United Provinces.

Khan Sahib Saiyid Muhammad Naim, of Kailashpur in Saharanpore, in the United Provinces.

Muhammad Nur Khan, late Ressaidar, 7th Haryana Lancers, of Mohalla Nai Basti, Agra, in the United Provinces.

Mian Shaikh Ahmad, Honorary Magistrate, Muzaffargarh, in the Punjab.

Khan Muhammad Umar Daraz Ali Khan, Mandal, of Karnal, in the Punjab.

Agha Ali Raza Khan, Deputy Superintendent of Police, in the Punjab.

Maulvi Saiyid Zahir-ud-din, of Patna, in the Province of Bihar and Orissa.

Saiyid Muhammad Fakhr-ud-din, B.L., Pleader, of Patna, in the Province of Bihar and Orissa.

Elijah Jacob, Extra Assistant Commissioner, Nagpur, in the Central Provinces.

Maulvi Kutub-ud-din Ahmad, Pleader, Vice-Chairman, Nowgong Municipality, in the Province of Assam.

Khan Sahib Nawab Ali Shah, Inspector of Police, Indore State, in Central India.

Mir Syed Hussain, B.A., Judicial Member, Tonk State, in Rajputana.

Khan Sahib Mahomed Aman Khan, of Khatabat, Hazara District, North-West Frontier Province.

Khan Sahib Jalal-ud-din Khan, Retired Deputy Superintendent of Police, 1st Grade, in the North-West Frontier Province.

Sheikh Makbul Hussain, M.A., Barrister-at-Law, Revenue Minister, Jammu and Kashmir State.

Khan Sahib Raja Murad Khan, Governor of Ghizr, Gilgit.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur, as a personal distinction, upon—

M. R. Ry. Nandagiri Lakshmana Rao Pantulu Garu, Subordinate Judge, Kurnool, in the Madras Presidency.

Babu Janaki Nath Ray, of Bhagyakul, Dacca, in Bengal.

Babu Pran Kishna Biswas, Retired District Judge, in Bengal.

- Babu Bisweswar Lal Halwasiya, of Howrah, in Bengal.
- Babu Nanda Lal Bagchi, 4th Presidency Magistrate, Calcutta, in Bengal.
- Chaudhuri Krishna Chandra Das Praharaj Mahapatra, of Belabera, Midnapore, in Bengal.
- Babu Hari Mohan Singh, Manager, Dinajpur Estate, in Bengal.
- Babu Raj Krishna Banarji, Retired District Judge, in Bengal.
- Babu Dwarka Nath Mazumdar, Superintendent, Railway Mail Service, Howrah, in Bengal.
- Kunwar Bharat Singh, of Sahaspur, Bijnor District, in the United Provinces.
- Pandit Jai Jai Ram, Honorary Magistrate of Gura, Tahsil Dataganj, Budaun District, in the United Provinces.
- Lala Bishambar Nath, of Cawnpore, in the United Provinces.
- Babu Madan Lal, late Manager of the Balrampur Estate, in the United Provinces.
- Babu Nageshwar Prasad Singh, of Basti, in the United Provinces.
- Babu Abhaya Charan Sanyal, Professor of Science, Queen's College, Benares, in the United Provinces.
- Rai Megh Singh, Honorary Magistrate, Kulu, in the Punjab.
- Rai Sahib Lala Kunj Bihari Thapar, Secretary, Punjab Public Library, Lahore, in the Punjab.
- Rai Sahib Pandit Sheo Narain, Advocate of the Chief Court, in the Punjab.
- Babu Gokulananda Chowdhuri, Uriya Pleader, of Cuttack, in the Province of Bihar and Orissa.
- Babu Mano Mohan Ray, B.A., Deputy Magistrate and Collector, in the Province of Bihar and Orissa.
- Babu Kishan Sahai, of Sheorampur, Patna, in the Province of Bihar and Orissa.
- Babu Mahamaya Prasad Singh, Zamindar of Darbhanga Town, in the Province of Bihar and Orissa.
- Rai Sahib Tej Ram, Executive Engineer, 2nd Division, Temporary Works, Delhi.
- Srijut Kali Pershad Chaliha, Pleader, of Sibsagar, in the Province of Assam.
- Babu Sadaya Charan Das, Extra Assistant Commissioner, in the Province of Assam.
- Seth Than Mal, a Banker of the Residency Bazaars, Hyderabad, in the Deccan.
- Seth Onkarji Kasturchand, Merchant, of Indore City, in Central India.
- Major Ram Pershad Dube, M.A., B.Sc., LL.B., Member of Council, Indore State, in Central India.
- Babu Kamta Pershad, Member of Council, Bikaner State, in Rajputana.
- Rai Sahib Naurang Rai, Superintendent, Jaipur State Jail, Jaipur State, in Rajputana.
- Rai Sahib Pandit Thana Ram, Inspector of Police, 2nd Grade, in the North-West Frontier Province.
- Suhall Singh, I.S.M.D., 1st Class Senior Sub-Assistant Surgeon, serving with the 21st Cavalry.
- Hira Singh, I.S.M.D., 1st Class Sub-Assistant Surgeon, Station Staff Dispensary, Simla, in the Punjab.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur, as a personal distinction, upon—

M. R. Ry. Annaji Aiyangar Gopala Aiyangar Avergal, First Assistant, Board of Revenue (Separate Revenue), in the Madras Presidency.

M. R. Ry. Pannimadai Subramania Aiyar Avergal, Acting Superintendent, District Jail, Cuddalore, in the Madras Presidency.

M. R. Ry. Canyanur Venkatarama Muniswami Aiyar Avergal, Reporter, "The Madras Mail," Madras.

M. R. Ry. Burgur Nallappa Nayudu Krishnaswami Nayudu Garu, Retired Deputy Superintendent of Police, in the Madras Presidency.

Pahlajrai Kheinchand Notani, Sub-Engineer, 2nd Grade, and Honorary Assistant Engineer, Public Works Department, in the Bombay Presidency.

Naranbhai Lallubhai Desai, Retired Deputy Collector, in the Bombay Presidency.

Mahadev Ganesh Dongre, B.Sc., L.C.E., of the Bombay University, Professor of Science, Rajaram College, Kolhapur, in the Bombay Presidency.

Dattatraya Balvant Parasnis, Special Magistrate of the 3rd Class, Satara, in the Bombay Presidency.

Mahadeo Sakharam Bapat, of Buldana, in Berar.

Mr. Gobind Chintaman Chhatre, Chief Superintendent, Office of the Comptroller, Central Provinces.

Attawar Ramaya Punja, District Judge of the Civil and Military Station of Bangalore.

Thakur Jeoraj Singh, Member of Council, Bikaner State, in Rajputana.

Mr. K. Balarama Ayyar, B.A., Examiner of Accounts, Eastern Bengal State Railway.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar Sahib, as a personal distinction, upon—

Sardar Bishen Singh, Deputy Superintendent of Police, in the Punjab.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raghuraj Singh, of Barauli, Aligarh District, in the United Provinces, the title of Rao as an hereditary distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon M. R. Ry. Pandit Deevi Gopala Charlu Avergal, of Madras, the title of Vaidyaratna, as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib, as a personal distinction, upon—

Madhi Husain Sahib Bahadur, Deputy Collector, in the Madras Presidency.

Thana Salar Sahib Bahadur, Merchant of Tirupattur, in the Madras Presidency.

Syed Dewan Abdul Razak Sahib Bahadur, Land-owner, Coimbatore District, in the Madras Presidency.

Pallonji Bezonji, late Superintendent, Political Agent's Office, Outch, in the Bombay Presidency.

Hussenkhan Dhanekhan, Retired Inspector of Police, and now Honorary 1st Class Magistrate, Ahmedabad, in the Bombay Presidency.

Cooverji Rustomji Avari, 1st Grade Sub-Assistant Surgeon, in the Bombay Presidency.

Mahommed Faizullah Mahommed Taki, Inspector, Criminal Investigation Department, Bombay City Police Force.

Wadero Shah Nawaz, *walad* Ghulam Kadir Khan, Drakhan of Gahi Yasin, Sukkur District, in the Bombay Presidency.

Sheikh Ahmed Sheikh Daood, Head-Quarters Chief Constable, Mahi Kantha Agency, in the Bombay Presidency.

Maulvi Abdul Rauf, of Brahmanbaria, Tippera, in Bengal.

Munshi Ismat Ali, Press Overseer, Jail Press, New Central Jail, Alipur, in Bengal.

Maulvi Maqbul Alam, of Benares, in the United Provinces.

Munshi Saiyid Rahm Husain, Inspector of Police, Agra, in the United Provinces.

Hafiz Ghulam Rasul, Extra Assistant Commissioner, in the Punjab.

Sheikh Ashraf Ali, Supervisor, Public Works Department, Punjab.

Abdul Karim, Inspector of Police, in the Punjab.

Khair-ud-din, Jailor, in the Punjab.

Ghulam Hussain Khan, Assistant Professor, Punjab Veterinary College, Lahore, in the Punjab.

Mahomed Kazim Hussain, Superintendent, Northern India Salt Revenue.

Ressaidar Fazldad Khan, 12th Cavalry Horse Farm, Lyallpur, in the Punjab.

Haji Abdul Rahman, Station Master, Kalka-Simla Railway, Simla, in the Punjab.

Maulvi Amjad Ali, B.A., Head Master, Patna Collegiate School, in the Province of Bihar and Orissa.

Aziz-ul-Hakk, Superintendent, Police Training College, Hazaribagh, in the Province of Bihar and Orissa.

Wali Muhammad, Extra Assistant Commissioner, Seoni, in the Central Provinces.

Munshi Muhammed Abdul Alim, Chief Surveyor of the Jaora State, in Central India.

Mr. Meherji Hormusji Kherwala, Chief Judicial Officer, Barwani State, in Central India.

Muhammad Kuli Khan, Political Tehsildar, Wana Agency, in the North-West Frontier Province.

Khan Ghulam Isa Khan, Mian Khel, of Gandhi Umar Khan, Dera Ismail Khan, in the North-West Frontier Province.

Mian Ikhlaseddin, Inspector of Police, in the North-West Frontier Province.

M. Gulzar Khan, Extra Assistant Commissioner, Duki, in Baluchistan.

Arbab Karam Khan, of Kansai, in Baluchistan.

Saif-ud-din, First Class Military Sub-Assistant Surgeon, Quetta, in Baluchistan.

Ohaudhari Khushi Mohammed, B.A., Governor of Kashmir.

Mr. Hormusji Byramsha Vakil, Postmaster, Baroda.

Mirza Muhammad Beg, Sub-Assistant Surgeon, now stationed at Birjand.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib, as a personal distinction, upon—

M. R. Ry. Madireddi Venkataratnam Nayudu Garu, Chairman, Municipal Council, Rajahmundry, Godavari District, in the Madras Presidency.

M. R. Ry. Kannambra Raman Unni Valiya Nayar Avergal, Landlord, Malabar District, in the Madras Presidency.

Babu Jogendra Nath Sinha, Vice-Chairman, Chuadanga Local Board, Nadia, in Bengal.

Babu Mrityunjay Chatarji, Manager, Ukhra Estate, Raniganj, Burdwan, in Bengal.

Babu Kunja Bihari Chakrabatti, Chairman of the Khulna Municipality, in Bengal.

Babu Brajendra Mohan Gupta, B.A., Head Assistant, Political Department, Bengal Secretariat, Calcutta, in Bengal.

Babu Kisor Mohan Mitra, late Head Assistant, Office of the Board of Revenue, Bengal.

Babu Haradhane Bose, Personal Assistant to the Director of Public Instruction, in Bengal.

Babu Asutosh Mukerji, Head Clerk, Office of the Assistant Director of Supplies, 1st (Peshawar) Division, of the Hugli District, in Bengal.

Babu Amrita Lal Bose, Officiating Chief Superintendent, Office of the Deputy Accountant-General, Post Office and Telegraphs, Calcutta, in Bengal.

Mr. A. C. Mukerji, Secretary, Municipal Board, Benares, in the United Provinces.

Babu Debi Sahai, Honorary Assistant Engineer, in the United Provinces.

Lala Narain Dass, Retired Inspector, Northern India Salt Revenue.

Lala Ganesh Das, Multani, a Lambardar of Sargodha, Shahpur District, in the Punjab.

Lala Banarsi Das, Retired Extra Judicial Assistant Commissioner, in the Punjab.

Lala Phul Chand, Rai, Executive Engineer, Public Works Department, Irrigation Branch, in the Punjab.

Lala Umra Raja Lal, Senior Assistant Surgeon, in the Punjab.

Babu Jogesh Chandra Ray, M.A., F.R.A.S., F.R.M.S., Professor of Botany, Ravenshaw College, Cuttack, in the Province of Bihar and Orissa.

Babu Beni Madho Pershad, of Daviapur, in Nawada, Gaya, in the Province of Bihar and Orissa.

Dr. Bhubaneswar Pramanik, of Supaul Sub-division and Dispensary in the District of Bhagalpur, Senior 1st Class Sub-Assistant Surgeon, in the Province of Bihar and Orissa.

Babu Tripura Charan Guha, Assistant Surgeon, Bettiah, District Champaran, in the Province of Bihar and Orissa.

Babu Raj Nath Chaudhuri, Deputy Superintendent of Police, 3rd Grade, Monghyr, in the Province of Bihar and Orissa.

K. Purushottam Razu, Assistant Engineer, Public Works Department, in the Central Provinces.

Gurdin Misra, of Sihora, Jubbulpore District, in the Central Provinces.

Seth Munnalal Sao, of Balaghat, in the Central Provinces.

Srijut Phanidhar Chaliha, Retired Extra Assistant Commissioner, in the Province of Assam.

Babu Mahendra Nath Datta, Headmaster, Cotton Collegiate School, in the Province of Assam.

Babu Bihari Lal Dhar, Deputy Inspector of Schools, in the Province of Assam.

Inspector Dhaji Shahaji, of the District Police, Secunderabad, in the Deccan.

L. Bho'la Nath, Tahsildar, in Baluchistan.

Gosain Mokand Lal, of Dera Ismail Khan, in the North-West Frontier Province.

Lieutenant-Colonel Thakur Piar Singh, Divisional Forest Officer, Jammu and Kashmir State.

Tulsi Dass Pradhan, of Rhenok, in Sikkim.

Lala Swami Das, Supervisor, Punjab, Public Works Department, Temporary Works, Delhi.

Babu Srish Chandra Lahiri, Superintendent in the Secretariat of the Government of India, Railway Department (Railway Board).

Babu Prem Singh Bisht, Head Clerk, Agent and Chief Engineer's Office, Rohilkund and Kumaon Railway.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib, as a personal distinction, upon—

M. R. Ry. Saidapet Chandrasekhara Mudaliar Avergal, Assistant to the District Medical and Sanitary Officer, Vizagapatam, in the Madras Presidency.

M. R. Ry. Gidugu Venkata Ramamurti Pantulu Garu, Retired Teacher, Raja's College, Parlakimedi, Ganjam District, in the Madras Presidency.

M. R. Ry. Muthuswami Aiyar Venkatarama Aiyar Avergal, Inspector of Salt, Abkari and Customs Department, in the Madras Presidency.

M. R. Ry. Namasivayam Pillai Velayudham Pillai Avergal, Retired Tahsildar, in the Madras Presidency.

M. R. Ry. Coka Sobhanadri Rao Nayudu Garu, Chairman, Royachoti Union, Cuddapah District, in the Madras Presidency.

Ravji Ramchandra Kale, B.A., LL.B., Government Pleader, Satara District, and Vice-President of the Satara Municipality, in the Bombay Presidency.

Godadbhai Parthiraj, late Accountant in the Treasury of the Palanpur Agency, in the Bombay Presidency.

Jagannath Keshavram Bhatt, Veterinary Inspector, Northern Division, in the Bombay Presidency.

Keshav Vithal Kokje, a 3rd Grade Inspector, Bombay District Police.

Ramkisan Hanmantdas Singi, of Sholapur, in the Bombay Presidency.

Manishankar Manchharam Joshi, Mamlatdar of Virangam, in the Bombay Presidency.

P. Govinda Pillai, Senior Grade Sub-Assistant Surgeon, in Burma.
Sitaram Rupchand Patel, of Pimpalgaon Kale, Buldana District, in Berar.
Pandit Dajiba Govind Dongre, Malguzar of Palsud, Nimar District, in the Central Provinces.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwè ya Min as a personal distinction, upon—

Maung Kyaw Dun, Extra Assistant Commissioner, in Burma.

U Tun Aung Gyaw, *Twinza* and Member of the Yenangyaung Town Committee, Magwe District, in Burma.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Thuyè gaung ngwe Da ya Min, as a personal distinction, upon—

Maung Po Saing, Myoók, in Burma.

Maung Pe, Deputy Superintendent of Police, in Burma.

Maung Po Tha, Inspector of Police, in Burma.

Maung E Cho, Myoók, in Burma.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min, as a personal distinction, upon—

Maung Maung, Judicial Myoók, in Burma.

Maung San Pu, Secretary to the Municipal Committee of Sagaing, in Burma.

Maung Tun San U, Deputy Inspector of Schools, in Burma.

U Yan Aung, Trader and Vice-President of the Taungdwingyi Municipal Committee, in Burma.

A. H. McMAHON,
Secretary to the Government of India.

KAISAR-I-HIND MEDAL.**NOTIFICATION.***Delhi, the 1st January 1913.*

His Excellency the Viceroy and Governor-General is pleased to announce that His Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to award the Kaisar-i-Hind Medal of the First Class for Public Service in India to—

1. Major HENRY WILLIAM GRATTAN, Royal Army Medical Corps, Officer in-charge Enteric Fever Convalescent Depot, Naini Tal, and late Deputy Assistant Director, Medical Services (Sanitary), 8th Lucknow Division.
2. REVEREND ALFRED HERBERT HILDESLEY, M.A., Education Department, late Principal, Lawrence Military Asylum, Sanawar, Punjab.
3. The VERY REVEREND THE ABBE NOEL RONDY, Vicar-General of Coimbatore, Madras.
4. Dr. JOHN ANDREW TURNER, M.D., C.M., D.P.H., Health Officer, Bombay Municipality.
5. Mr. JYOTSNANATH GHOSAL, Indian Civil Service, Collector of Panch Mahals District, Bombay.
6. REVEREND EDMOND LINWOOD STRONG, M.A. (Oxon.), Oxford Mission to Calcutta, Barisal, Bengal.
7. Major ERNEST REINHOLD ROST, Indian Medical Service, Senior Civil Surgeon, Rangoon, Burma.
8. Mrs. GABRIELLE LOUISE CAROLINE leHOWARD, M.A., Personal Assistant to the Imperial Economic Botanist.
9. Major ELLACOTT LEAMON WARD, Indian Medical Service, Punjab.

His Excellency the Viceroy and Governor-General is pleased to award the Kaisar-i-Hind Medal of the Second Class for Public Service in India to—

1. Major GILBERT LANDALE CATTELL, Indian Army, lately Cantonment Magistrate, Central India.
2. Sub-Assistant Surgeon MAKKHAN SINGH, Indian Subordinate Medical Department, in sub-medical charge, Cantonment Hospital, Rawalpindi.
3. Mrs. ALICE MAUDE PENNELL (*née* Sorabji), B.Sc., M.B., B.S. (London), Medical Missionary, North-West Frontier Province.
4. Rai Sahib LALA AMAR NATH of Lahore, Joint Secretary, King Edward Memorial Committee, Punjab.
5. Mr. DOUGLAS GUMBLEY, Assistant Superintendent, Indo-European Telegraph Department, in charge Jask Sub-Division, Persian Gulf.
6. SAHAN RAM KALI, a widow lady of Chandausi in the Moradabad District.
7. Miss LYDIA WOERNER, M.D., Medical Missionary of the American Evangelical Lutheran Mission, Rajahmundry, Madras.
8. M. R. RY. PICHU AIYAR NARAYANA AIYAR AVERGAL, B.A., B.L., Vakil, High Court, Madura, Madras.
9. Miss JANE BLISSETT BARDSLEY, Zenana Missionary at Katni-Murwara, Jubbulpore District, Central Provinces.
10. Mr. PURSHOTAMDAS THAKURDAS, Honorary General Secretary and Treasurer to the Bombay Central Famine Relief Fund, Bombay.
11. REVEREND FATHER AUGUSTIN, Missionary, Capucin Mission, Ajmer.
12. Mrs. RAMABAI RANADE, Manager, "Seva Sadan" charity for women in Bombay, and Joint Secretary of the Hindu Widows' Home, Poona.

13. Mr. JAMES WILLIAM NICOL CUMMING, Extra Assistant Commissioner and City Magistrate, Quetta, Baluchistan.
14. Rai JADU NATH MOZUMDAR BAHADUR, B.A., B.L., Government Pleader, Jessore, Bengal.
15. The REVEREND JOHN CEREDIG EVANS, Headmaster, Government High School, Shillong, Assam.
16. Moulvi SAIYED ABUL FATTAH, Honorary Magistrate of Rungpore, Bengal.
17. Mr. JOHN PHILLIP SEQUEIRA, late Extra Assistant to the Resident, Persian Gulf.
18. Babu SARAT CHANDRA RAY, Pleader, Ranchi, Bihar and Orissa.
19. Babu RAMDHARI SINGH, Medical Practitioner and Vice-Chairman of the Motihari Municipal Committee, Bihar and Orissa.
20. ESMAIL KADIR MARACAN, General Merchant, Burma.

A. H. McMAHON,
Secretary to the Government of India.

HOME DEPARTMENT.**NOTIFICATION.****KING'S POLICE MEDAL.***Delhi, the 1st January 1913.*

The KING-EMPEROR has been pleased to confer the King's Police Medal on the following officers and men of the Indian Police establishments:

MADRAS.

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.	
1. Mr. Percy Beart Thomas, Deputy Inspector-General of Police, 2nd grade.	For excellent work in connection with the investigation of important cases.	
2. Mr. Frederick Arnold Hamilton, Superintendent of Police, 3rd grade.	Ditto	ditto.
3. M. R. Ry. Tiruvaiyar Venkoba Row, Deputy Superintendent of Police, 1st grade.	Ditto	ditto.
4. Mr. George Robert Humphreys, Inspector of Police.	This Inspector has an excellent record and in the religious disturbances that occurred in Coimbatore town in January 1911 saved the police station from destruction. Receiving information of the outbreak of the riot he collected 10 or 11 men at once and hurried off to the scene of disturbance leaving the rest of the armed police to follow with the Sergeants as soon as they could be assembled. But for his promptitude, courage and presence of mind and the bold front presented by the small number of men he was able to collect, the consequences would have been serious.	
5. Tyagaraja Aiyar, Sub-Inspector of Police.	This officer displayed conspicuous gallantry in defending unarmed and at grave personal risk the Joint Magistrate at Tiruppattur when he was attacked by a mob during the religious disturbances which occurred there on the 1st January 1912. The Joint Magistrate was directing the procession, when the mob attacked him. The small force of police under his command vanished with the exception of three men, one a Sub-Inspector, who was knocked down, and Sub-Inspector Tyagaraja Aiyar and Constable (now Head Constable) Arthanan. The Joint Magistrate and the two Police officers aided by one private person were driven by showers of stones to take refuge in a small opium shop which they defended against a determined attack made by the mob with stones and bamboos until the Reserve arrived, just as the shop was on the point of being rushed. Both the Sub-Inspector and Head Constable displayed great personal courage and both were wounded.	
6. Arthanan, Head Constable	This head constable displayed conspicuous gallantry in defending unarmed and at grave personal risk the Joint Magistrate of Tiruppattur when he was attacked by a mob during the religious disturbances that occurred there on the 1st January 1912, as detailed against the name of Sub-Inspector Tyagaraja Aiyar.	

BOMBAY.

7. Mr. Lumley Holland Spence, First Grade Deputy Inspector-General of Police.	For prolonged service in the police distinguished by very exceptional ability and merit.	
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BOMBAY—*contd.*

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
8. Mr. Frank Arthur Money Hampe Vincent, M V.O., Deputy Commissioner of Police, C. I. D., Bombay.	For excellent and valuable service.
9. Khan Sahib Suliman Karam Khan, Police Inspector, Second Grade.	This officer commenced his service in the Police Department in April 1879 as a constable on Rs. 7 per mensem, and has risen steadily by honesty, energy and good work to his present position. During his service he has been given 23 Good Service tickets and other rewards, while he was decorated with the title of Khan Sahib in 1909.
10. William James Nolan, Senior Superintendent, Bombay City Police Force. (Retired.)	For long and valuable service.
11. Rao Sahib Maruti Tuka- ram Kamte, Third Grade Inspector in the Criminal Investigation Department of the Bombay District Police.	Inspector Maruti Tukaram Kamte joined the Bombay District Police as a Head Constable in the year 1893, and has a specially distinguished record in the detection of crime, having been the recipient of 24 rewards. The title of "Rao Sahib" has been bestowed on him as a personal distinction.

BENGAL.

12. Mr. Robert Henry Sneyd Hutchinson, Superin- tendent of Police.	For excellent and valuable service.
13. Mr. Sonam Wangfel Laden La, Officiating Deputy Superintendent of Police, Darjeeling.	Ditto ditto.
14. Surajballi Goala, Con- stable, Calcutta Police.	A notorious burglar armed with a knife was absconding after mortally wounding another constable in Cornwallis Street. Constable Surajballi Goala arrested him and, in spite of being twice stabbed, once in the neck and once behind the right ear, maintained his hold of the accused and secured him at the risk of his life. His assailant was sentenced by the High Court to 10 years' rigorous imprisonment.
15. Saiyid Hussain, Head Constable, Bengal Police.	He risked his life in rescuing a boy from being drowned in the Bhairab river in the month of August 1910.
16. Mr. Adolf Friederich, As- sistant Engineer, Cal- cutta Fire Brigade.	This officer did exceptionally good work in rescuing 11 women and children from the premises No. 108, China Bazar Street, during a fire which occurred on the 9th November 1911. The women and children were in the upper storeys of the building, the lower portion of which was stocked with imitation coral, a highly inflammable compound. This fireman ascended the fire-escape ladder, time after time, and with great difficulty rescued the women and children in question.
17. Mr. James Little, Fireman, Calcutta Fire Brigade.	He took an equal part with Mr. Friederich in rescuing the women and children during the China Bazar Fire.

UNITED PROVINCES.

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
18. Hon'ble Mr. Douglas Marshall Straight, Inspector-General of Police, United Provinces.	For excellent and valuable service.
19. Saiyid Amjad Husain, Khan Bahadur, Inspector of Police, 1st grade.	Ditto ditto.
20. Anwar-ul-Haqq, Sub-Inspector of Police.	On October 24th, 1911, an armed dacoity was committed in the village of Palanpur. Sub-Inspector Anwar-ul-Haqq received early information and reached Palanpur with a guard of armed police. He attacked the dacoits and, although severely wounded at the beginning of the attack, exhibited great bravery, presence of mind, and tactical skill, with the result that four dacoits were captured.
21. Damodar Singh, Constable, Armed Police.	On the 15th January 1912, the local Armed Police guard were warned in anticipation of a raid by dakaits from Nepal territory. At midnight on the 17th January an armed gang of 20 or 25 dakaits attacked and looted a house in village Bakhshigaon. Five of the dakaits carried guns and two had pistols. Constables Damodar and Munir opened fire on the dakaits which was replied to. The constables, hearing the moaning of a dakait and being satisfied that their fire had been effective, rushed out of shelter to effect his arrest. The dakaits decamped before the rush of the constables, and the latter effected the arrest of one man who had been wounded and was found armed with a pistol.
22. Munir, Constable, Armed Police.	Ditto ditto.
23. Fateh Singh, Constable, Civil Police.	On the 19th January 1912, Constable Fateh Singh and another who were on duty in village Liakpur, received information that two armed dakaits were hiding in a sugarcane field. They promptly collected men and surrounded the field, sending information of the presence of the dakaits to the station officer of police station, Aligarh. On his arrival with reinforcements the field was searched, and one of the dakaits fired his pistol, hitting Constable Fateh Singh in his chest. Both dakaits were immediately secured.
24. Ram Charan, Constable, Civil Police.	On the 2nd June 1912, this constable bravely attacked an armed and desperate character and disabled him with a lathi blow. The man arrested was armed with a gun and is a notorious criminal who, on a previous release from jail, formed a large and dangerous gang of dakaits. He had just escaped from the police in the neighbouring district of Hardoi, where his gang was attacked by the police and villagers and seven of its members captured. A constable was shot dead by the dakaits in this affair.

PUNJAB.

25. Mr. Douglas Scott Hadow, Superintendent of Police.	On the 24th April 1912 a fire and explosion occurred in the Delhi Fort resulting in several people being blown to pieces. The Police with the fire engines under Mr. Beaty, Deputy Superintendent of Police, were soon on the spot and, in spite of being informed that there were at least 25 live shells still in the building, and of the visible effects of the explosion in the form of shattered human remains lying around, Mr. Hadow, Superintendent of Police, accompanied by Head Constable Ibrahim Khan and Constables Baggu and Bobad, mounted an adjacent wall and played the hose on the burning building and the shells for two hours until the fire was put out. Mr. Beaty with the remainder of the Police then advanced into the danger zone and removed the shells. These officers ran the risk of an appalling death and behaved with extreme gallantry.
26. Ibrahim Khan, Head Constable, of the Delhi District.	
27. Mr. St. George Beaty, Deputy Superintendent of Police.	
28. Constable Baggu of the Delhi District.	
29. Constable Bobad of the Delhi District.	

PUNJAB—*contd.*

Name of officer and rank.	Statement of services for which in particular the decoration has been conferred.
30. Mr. Fraser Woodland Toms, Assistant Superintendent of Police.	On the 11th November 1908, a resident of the Shahpur District, murdered five persons, was sent for trial and acquitted. On appeal to the Chief Court he was condemned to death, but absconded. From that time until his capture by Mr. Toms on the 9th March 1912, he led a violent and criminal life, associated with the worst characters of the Shahpur, Jhelum and Rawalpindi Districts, and he was known to be armed and desperate. Among other deeds of reckless cruelty he, with others, shot three men dead in the day time and in the presence of villagers of Kot Kalan in the Jhelum District and burned their houses to the ground. On the 6th March 1912 information was received that the man would pass through Haranpur on his way to commit a dakaiti, and Mr. Toms was deputed with a head constable and three constables to wait for him. They proceeded secretly at different times to Haranpur where Mr. Toms learnt that the absconder was being harboured in a house in village Chak Hamid. In the early hours of the morning of the 9th March Mr. Toms went with his subordinates to the house in question. The head constable tapped on the door which was opened by the owner of the house. Mr. Toms seized the latter and pulled him out, and rushing in with his small following, arrested the absconder and the other inmates before they had time to offer resistance. The man was found to be armed with a six-chambered revolver, loaded in 3 chambers, a sword bayonet and a knife.
31. Mian Mala Singh, Inspector of Police.	This officer entered the Police Force as a constable on the 1st April 1875 and by his integrity, ability and detective acumen has raised himself to his present position. During his 37 years' service Mian Mala Singh has gained 58 certificates for specially good work.
32. Ram Singh, Constable	<p>This officer has performed three separate acts of gallantry:—</p> <p>(a) On the 4th May 1911, a woman attempted to commit suicide by throwing herself down a well in the Ambala Sadr Bazar. Constable Ram Singh immediately went down the well and brought her up.</p> <p>(b) On the 22nd January 1912, another woman made a similar and determined attempt to end her life by throwing herself into a well in the Ambala Sadr Bazar in which there was water sufficient to drown her. Constable Ram Singh unhesitatingly followed her into the well where a struggle occurred between him and the woman, who persisted in her attempt to kill herself. The constable ran a risk of being drowned himself, but he successfully brought the woman to the surface.</p> <p>(c) On the 19th February 1912 whilst Constables Zakar Hussain and Ram Singh were patrolling on the outskirts of the Ambala Sadr Bazar, they came across four men sitting under a tree. On being accosted by Constable Zakar Hussain they attacked him and felled him unconscious to the ground with a blow from a stick. Constable Ram Singh immediately went to his assistance and was also struck a severe blow across the face, but he grappled with the man who struck him and held him in spite of being beaten by the other three. On assistance arriving the three free men fled, leaving their companion still in the grip of Ram Singh. The man was found to be armed with a "kukri" which he had tried to use, and he had four previous convictions.</p>

BURMA.

33. Brevet-Colonel Solomon Charles Frederick Peile, C.I.E., Indian Army, Inspector-General of Police (retired). Prolonged service, distinguished by exceptional ability and merit; a specially distinguished record in administrative service, and success in organizing a police force and in maintaining its organization under special difficulties.
34. Thomas Austin, Inspector, Rangoon Town Police. Conspicuous gallantry in arresting a criminal. Inspector Austin distinguished himself in the arrest of an armed and dangerous criminal in Rangoon on the 18th January 1912. An absconding offender was traced by the police to a house in East Rangoon. It was known that the prisoner was armed, and he was believed to be prepared to go to any length in resisting capture. The house was surrounded by the police, whereupon the man fired a number of revolver shots. Inspector Austin nevertheless boldly entered the house, rushed into the inner room where the absconder was concealed, and grappled with him, and succeeded in taking forcibly from his hand a loaded revolver.
35. George Edward Litchfield, Deputy Inspector, Rangoon Town Police. Conspicuous gallantry in arresting a criminal. Deputy Inspector Litchfield distinguished himself in the arrest of a proclaimed offender in June 1912, who had committed a number of crimes of violence in the Sagaing Division of Upper Burma, and had successfully evaded many attempts on the part of the police to effect his arrest. He was described by the Commissioner of the Sagaing Division as a "desperate and dangerous and altogether exceptional criminal, who had set the administration at defiance." After a life of nearly two years in the jungle, during which period he had shown the greatest audacity in the commission of robberies and murderous assaults, and had been constantly but unsuccessfully hunted by the Sagaing police, the man was traced to Rangoon and was thence pursued by Deputy Inspector Litchfield of the Rangoon Police to a village in the Pyapon District. Deputy Inspector Litchfield promptly entered the house in which the criminal had taken refuge, and there finding him armed with an open clasp-knife he seized and disarmed him. The man was known to have a gun in his possession, and to be likely to use it if he were given an opportunity.
36. Daim Khan, Constable, Mandalay District. Conspicuous gallantry in arresting criminals. Constable Daim Khan has displayed conspicuous gallantry in arresting criminals on two occasions :—
- (1) On the night of the 28th June 1908 Constable Daim Khan, in company with two other police officers, was on patrol duty in Mandalay Town. Hearing a noise he hurried to the spot, and there found another police patrol party held at bay in front of a house on the verandah of which were three robbers, one of whom was armed with a double-barrelled gun. Constable Daim Khan without a moment's hesitation charged the robber who held the gun. The robber fired at the constable and wounded him in the left shoulder, but before the man could fire his second barrel the constable closed with him and brought him to the ground. The criminal was then overpowered and secured by the other police officers.
 - (2) On the 17th October 1911, in consequence of information received, a party of police, including Constable Daim Khan, kept watch during the night over a house in Mandalay. Three robbers armed with *daks* entered the house and were engaged in robbing it when the police party closed in, headed by Constable Daim Khan. The constable was armed with a *dak*, but he closed with one of the

BURMA—*concl'd.*

Name of officer and rank.

Statement of services for which in particular the decoration has been conferred.

armed robbers and overpowered him without using his own weapon, although during the struggle the robber wounded him with a *dak*-cut on the neck.

37. Indraman Gurung, Havildar, Myitkyina Battalion, Burma Military Police.

Conspicuous gallantry in arresting a criminal. On the night of the 6th April 1912, at the Military Police outpost at Lauhkaung in the Myitkyina District, a sepoy in a drunken frenzy armed himself with a rifle and 50 rounds of ammunition and left the barrack after defying all present to arrest him. Havildar Indraman Gurung went after the sepoy unarmed, to effect his arrest, and showed conspicuous gallantry, coolness and resource. He carried a light in his hand and approached the sepoy and parleyed with him, although the sepoy had filled his magazine and was standing with his loaded rifle at the "ready." The Havildar faced the sepoy and held his attention, while a Naik, whom he had told to follow him from the barrack, sprang on the man from behind and flung him to the ground. Thereupon the Havildar and the Naik together secured the sepoy without bloodshed.

38. Sunder Singh, Naik, Myitkyina Battalion, Burma Military Police.

Conspicuous gallantry in arresting a criminal. He shared in the arrest referred to above. Naik Sunder Singh was awakened from sleep by Havildar Indraman Gurung, and without hesitation accompanied the Havildar in order to arrest the sepoy. Naik Sunder Singh was first sent back to the barrack to put on his boots, and having done this he ran out unarmed and found the Havildar facing the sepoy on the barrack square. Naik Sunder Singh with admirable coolness and presence of mind made a flank movement and flung himself on the sepoy from behind, bringing both the sepoy and himself violently to the ground.

BIHAR AND ORISSA.

39. Mr. T. C. Orr, Deputy Inspector General of Police. (Retired.)

For long and valuable service.

40. Moulvi Nadir Hussein, Khan Bahadur, Deputy Superintendent of Police.

For long and valuable service. Moulvi Nadir Hussein Khan Bahadur began as a Head Constable and worked his way up to the rank of Deputy Superintendent.

41. Edward Copeman, 3rd Grade Inspector of Police, Patna.

Inspector Copeman displayed conspicuous gallantry at a fire at village Mandin in Patna district, on the 12th June 1912, in saving the lives of two old women, who were lying helpless in a small room in a house which had caught fire, and was burning furiously. Had Inspector Copeman not entered the house and dragged both women out at considerable risk to himself they would have been burnt to death as they were too old to help themselves.

Also on the 12th January 1911, a European lady with her children was driving in Motihari, in Champaran district, when her pony took fright and bolted. Inspector Copeman followed at once on his bicycle, caught up the cart, and throwing his bicycle on one side, seized the pony at considerable personal risk.

42. Iltaf Hussain, Sub-Inspector of Police, 3rd grade, Ranchi.

For gallant conduct displayed during the Munda disturbances in Randu in 1900. The Deputy Commissioner was in camp at Bangaon when he received information that two constables had been murdered a day before in a village called Etkedih. He started at once with 18 constables armed

BIHAR AND ORISSA—*contd.*

Name of officer and rank.

Statement of services for which in particular the decoration has been conferred.

with Sniders and buckshot under the command of Sub-Inspector Iltaf Hussain. On arrival at the village the party entered the house of a Munda, who was afterwards hanged for the murder, and found him with a large number of women and boys barricaded in the inner enclosure armed with axes, lathies, and swords. While parleying, a woman threw a heavy axe at the Sub-Inspector which struck him on the chest and knocked him off the wall on which he had climbed. Eventually the Munda and his family rushed out of the house, when the man attacked the Deputy Commissioner with a sword with which he actually struck him across the arm. While the two were struggling on the ground, one of the women struck the Deputy Commissioner with a lathi, whereupon Sub-Inspector Iltaf Hussain intervened and received two or three blows which were intended for the Deputy Commissioner. The rest of the constables then came up and arrested the woman and her husband. Sub-Inspector Iltaf Hussain displayed throughout the greatest coolness and pluck.

CENTRAL PROVINCES.

43. Mr. H. A. Playfair, Deputy Inspector-General of Police. (Retired).

For long and valuable service. In 1905-06 when he was District Superintendent of Police, Jubbulpore, he specially distinguished himself by running down two absconded murderers who had for years been in hiding in the jungles and preying on the people of the neighbourhood.

44. Shaikh Moti, Circle Inspector, Khandwa District Police.

For consistently good detective work throughout long service. Previous to his enlistment in the Police, Inspector Shaikh Moti served for 2½ years in the special police force which was organised for the capture of Tantia Bhil. He was enlisted in 1884 as a Constable, rose in two years to be a Head Constable, in 1895 was promoted to be a Sub-Inspector and in 1906 became an Inspector.

45. Sital Singh, Constable, Bhandara District Police.

On the 27th June 1911, some of the Railway officials at Tamsar Road Station on the Bengal-Nagpur Railway went to bathe in the tank behind the station some 800 yards distant. One of the party, when in deep water, got into difficulties. The rest of the bathers made no effort to save the drowning man, but shouted for help. Their cries were heard by Constable Sital Singh who was on patrol duty at the station. He realized the situation and running at top-speed, reached the spot and plunged in, clothes and all. Twice he dived unsuccessfully, but at the third attempt he seized the man's waistband and brought the body, from which life was just extinct, to shore. The water was 12 feet deep.

ASSAM.

46. Captain Sir George Duff Sutherland Dunbar, Bart., Commandant, Lakhimpur Military Police.

For excellent and valuable political services, particularly in connection with the recent Abor Expedition. It was owing to his exertions that it was possible to take a strong force of Military Police promptly up to Pasighat, and throughout the rains of 1911 he maintained the outpost at Balek in a high state of efficiency.

47. Captain Alan Moir Graham, Assistant Commandant, Lushai Hills Military Police Battalion.

Captain Alan Moir Graham commanded the escort of the Miri Mission last cold weather. He was conspicuous for gallantry and presence of mind when a determined attack was made on the Miri Mission Force in the village of Tali, and it was owing to his prompt and courageous action that the surprise attack was checked and finally repulsed.

NORTH-WEST FRONTIER PROVINCE.

- | Name of officer and rank. | Statement of services for which in particular the decoration has been conferred. |
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| 48. Mohamed Rafiq Khan, Sub-Inspector of Police, 3rd grade. | In September 1910, this officer was informed that a notorious outlaw, with two companions, was lying up in the hills near Rustam. The Sub-Inspector, taking with him six constables and a few villagers, went in search. The outlaws were found in a strong position behind rocks. A spirited action followed, for all the outlaws were armed to the teeth. In the end two were killed and the third wounded. Throughout the affair Sub-Inspector Mohamed Rafiq Khan led his men with great gallantry. |
| 49. Sher Ali, Foot Constable, Peshawar District. | This constable was prominent throughout the affair detailed above. By his courage and resource he saved the life of a villager who was on the point of being shot by one of the outlaws. |

HYDERABAD.

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| 50. Khan Sahib Abad Khan, Senior Superintendent, Criminal Investigation Department, Hyderabad State. | Abad Khan joined the Saugor District Police as a 2nd grade constable on the 11th May 1880, and by steady, honest and brilliant work has risen by merit to his present position of District Superintendent of Police, 1st grade. His record shows 22 entries relating to rewards aggregating Rs. 1,750. He has also been the recipient of 17 letters and certificates of commendation for special good work, including the acknowledgments of the Government of India. |
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H. WHEELER,

*Secretary to the Government of India,
Home Department.*

ARMY DEPARTMENT.

Delhi, the 1st January 1913.

REWARDS.

ORDER OF BRITISH INDIA.

No. 1.—The Governor-General in Council is pleased to sanction the following promotions in, and appointments to, the Order of British India, with effect from the dates specified :—

To the 1st Class, with the title of "Sardar Bahadur."

1. Risaldar-Major Bahadur Singh, *Bahadur*, I.O.M., Queen Victoria's Own Corps of Guides (Lumsden's), *vice* pensioned Subadar-Major Gulab Khan, *Sardar Bahadur*, late 25th Madras Infantry, deceased. Dated the 15th June 1912.
2. Subadar-Major Adhar Singh, *Bahadur*, 7th Duke of Connaught's Own Rajputs, *vice* pensioned Risaldar-Major Ghulam Mustapha Khan, *Sardar Bahadur*, late 1st Bengal Cavalry, deceased. Dated the 15th June 1912.
3. Ressaidar Hakim Singh, *Bahadur*, 8th Mule Corps, *vice* pensioned Subadar-Major Mulliapah, *Sardar Bahadur*, late 1st Madras Pioneers, deceased. Dated the 15th June 1912.
4. Subadar-Major Bishn Sing Kathait, *Bahadur*, 2nd Battalion, 9th Gurkha Rifles, *vice* pensioned Subadar Raj Juna Shiu, *Sardar Bahadur*, late Bombay Sappers and Miners, deceased. Dated the 22nd June 1912.
5. Subadar-Major Beli Ram, *Bahadur*, I.O.M., 53rd Sikhs (Frontier Force), *vice* pensioned Subadar-Major Salar Muhammad, *Sardar Bahadur*, late 96th Berar Infantry, deceased. Dated the 2nd July 1912.

To the 2nd Class, with the title of "Bahadur."

1. Risaldar-Major Gopal Singh, 19th Lancers (Fane's Horse), *vice* Risaldar-Major Bahadur Singh, *Bahadur*, I.O.M., Queen Victoria's Own Corps of Guides (Lumsden's), promoted. Dated the 15th June 1912.
2. Ressaidar Shahzad Mir, 11th King Edward's Own Lancers (Probyn's Horse), *vice* Subadar-Major Harnam Singh, *Bahadur*, late 13th Rajputs (The Shekhawati Regiment), deceased. Dated the 15th June 1912.
3. Subadar-Major Bishn Singh, 32nd Sikh Pioneers, *vice* Ressaidar Hakim Singh, *Bahadur*, 8th Mule Corps, promoted. Dated the 15th June 1912.
4. Subadar Salih Khan, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis), *vice* pensioned Subadar Sardar Lal Singh, *Bahadur*, late 24th Punjabis, deceased. Dated the 15th June 1912.
5. Subadar Dayal Singh, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis), *vice* pensioned Subadar-Major Jiwan Singh, *Bahadur*, late 26th Punjabis, deceased. Dated the 15th June 1912.
6. Subadar Mewa Singh, 48th Pioneers, *vice* Subadar-Major Bishn Sing Kathait, *Bahadur*, 2nd Battalion, 9th Gurkha Rifles, promoted. Dated the 22nd June 1912.
7. Subadar Durga Singh, 21st Punjabis, *vice* Subadar-Major Beli Ram, *Bahadur*, I.O.M., 53rd Sikhs (Frontier Force), promoted. Dated the 2nd July 1912.
8. Risaldar Amir Khan, 62nd Grantee Camel Corps, *vice* Subadar-Major Amar Sing Negi, *Bahadur*, 1st Battalion, 39th Garhwal Rifles, deceased. Dated the 4th September 1912.
9. Subadar-Major Shaikh Chand, 3rd Sappers and Miners, *vice* Risaldar-Major Thakur Zalim Singh, *Bahadur*, 3rd Skinner's Horse, deceased. Dated the 30th August 1912.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.



28. JAN. 1913

The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, TUESDAY, JANUARY 21, 1913.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 21st January, 1913.

No. 10.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 & 25 Vict., c. 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I.B. (a) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the Governor General is pleased to nominate the following persons, being officials, to be Additional Members of the said Council :—

Sir Trevredyn Rashleigh Wynne, K.C.S.I., K.C.I.E., V.D., M.I.C.E.

Sir Edward Douglas MacLagan, K.C.I.E., C.S.I.

Lieutenant-Colonel Sir Arthur Henry McMahon, G.C.V.O., K.C.I.E., C.S.I.

Mr. Henry Sharp, C.I.E.

Sir William Henry Hoare Vincent, Kt.

Mr. Reginald Edward Enthoven, C.I.E.

Mr. Henry Wheeler, C.I.E.

Mr. William Maxwell, M.V.O., C.I.E.

Mr. Walter Henry Michael.

Mr. Robert Woodburn Gillan, C.S.I.

Mr. Webster Boyle Gordon, C.I.E.

Major-General William Riddell Birdwood, C.B., C.S.I., C.I.E., D.S.O.

Surgeon-General Sir Charles Pardey Lukis, M.D., F.R.C.S., K.C.S.I.

Mr. George Harry Blair Kenrick, K.C., LL.D.

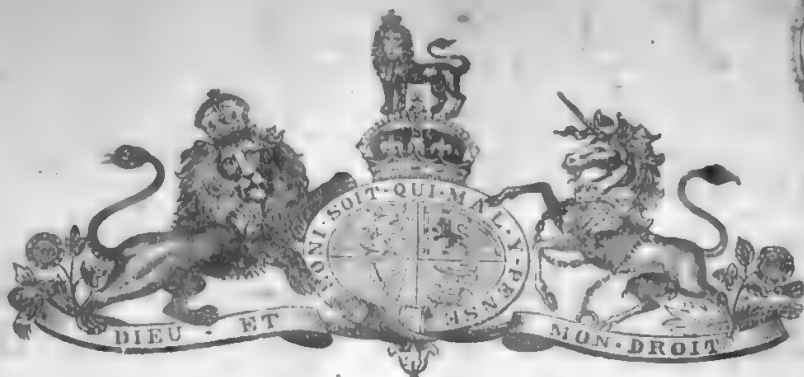
Sir Charles Stewart-Wilson, K.C.I.E.

Mr. Charles Henry Kesteven.

No. 11.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 & 25 Vict., c. 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I.B. of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, published under Notification No 61, dated the 14th November, 1912, the Governor General is pleased to nominate Mr. Edward Earle Meugens, being a non-official, to be an Additional Member of the said Council.

W. H. VINCENT,

Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, WEDNESDAY, JANUARY 22, 1913.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 22nd January, 1913.

No. 12.—In pursuance of the provisions of Regulation XVIII of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, and in modification of Notification No. 64, dated the 19th November, 1912, the Governor General is pleased to call upon the electorate mentioned below to elect in accordance with the said Regulations the Members assigned to them by the fourteenth day of February, 1913.

Electorate.	Members.
The non-official Additional Members of the Council of the Governor of Fort William in Bengal	2

No. 13.—In accordance with the provisions of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the names of the following candidates, elected to be Additional Members of that Council by the electorates mentioned opposite their respective names are hereby published :—

Names of Candidates.	Electorate.
Rai Sri Ram Bahadur, C.I.E.	Non-official Member of the Council of the Lieutenant-Governor of the United Provinces of Agra and Oudh.
Pandit Madan Mohan Malaviya	Ditto.
Maharaja Manindra Chandra Nandi	Landholder in the Presidency of Fort William in Bengal.
Mr. Abdul Karim Abu Ahmed Ghaznavi	Muhammadan Community in the Presidency of Fort William in Bengal.

No. 14.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861, (24 and 25 Vict., c. 67), as modified by the Indian Councils Act, 1909, (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I. B. (a) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the Governor General is pleased to nominate the following persons, being officials, to be Additional Members of the said Council :—

Major Denys Brooke-Blakeway, C.I.E.

Mr. Alexander Kinney.

No. 15.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 and 25 Vict., c. 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I. B. (b) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the Governor General is pleased to nominate the undermentioned non-official person who has been selected from the class mentioned opposite his name to be an Additional Member of the said Council :—

Name.	Class.
Rai Sitanath Rai Bahadur	The Indian Commercial Community.

W. H. VINCENT,
Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 15, 1913.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 15th February, 1913.

No. 21.—In accordance with the provisions of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the names of the following candidates, elected to be Additional Members of that Council by the electorate mentioned opposite their names, are hereby published :—

Names of Candidates.

Hon'ble Babu Surendra Nath

Electorate.

- Non-official Additional Members of the Council of the Governor of Port William in Bengal.
- Ditto.

has been asked to accept the resignation by Mr. J. H. Wilson, K.C.I.E., of his office of Additional Member of the Legislative Council of the Governor General.

W. H. VINCENT,

Secretary to the Government of India.



28. FEB. 13

The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, WEDNESDAY, FEBRUARY 26, 1913.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 26th February, 1913.

No. 25. The Governor General has been pleased, under Rule 23 of the Rules for the conduct of the Legislative Business of the Council of the Governor General, to order the publication in the Gazette of India in English of the following Bill, together with the Statement of Objects and Reasons relating thereto, and the Bill and Statement of Objects and Reasons are accordingly hereby published for general information :—

No. 2 of 1913.

A Bill further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898.

WHEREAS it is expedient further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898; It is hereby enacted as follows :—

1. This Act may be called the Indian Criminal Law Amendment Act, 1913.
Short title. 1913.
2. In section 40 of the Indian Penal Code, after the word and figures "Chapter IV", the word, figure and letter "Chapter VA" shall be inserted.
Amendment of section 40, Indian Penal Code.
3. After Chapter V of the said Code, the following Chapter shall be inserted, namely :—
Insertion of new Chapter in the Indian Penal Code.

"CHAPTER VA.

CRIMINAL CONSPIRACY.

120A. When two or more persons combine and agree to do or cause to be done—
Definition of criminal conspiracy.

- (1) an illegal act; or
- (2) an act which is not illegal by illegal means,

such an agreement is designated a criminal conspiracy :

Provided that no agreement except an agreement to commit an offence shall amount to a criminal conspiracy unless some act besides the agreement is done to effect the object thereof by one or more parties to such agreement.

Explanation.—It is immaterial whether the illegal act is the ultimate object of such agreement, or is merely incidental to that object.

120B. (1) Whoever is a party to a criminal conspiracy to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards shall, where no express provision is made in this Code, for the punishment of such a conspiracy, be punished in the same manner as if he had abetted such offence.

(2) Whoever is a party to a criminal conspiracy other than a criminal conspiracy to commit an offence punishable as aforesaid, shall be punished with imprisonment of either description for a term not exceeding six months, or with fine or with both."

4. In Schedule II of the Code of Criminal Procedure, 1898 after the entries relating to Chapter V, the entries contained in the Schedule hereto annexed shall be inserted.
Amendment of Schedule II of the Code of Criminal Procedure, 1898.

"CHAPTER VA.

Conspiracy.

1	2	3	4	5	6	7	8
120B.	Criminal conspiracy to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards. Any other criminal conspiracy.	May arrest without warrant if arrest for the offence which is the object of the conspiracy may be made without warrant, but not otherwise. Shall not arrest without a warrant.	According as a warrant or summons may issue for the offence which is the object of the conspiracy. Summons.	According as the offence which is the object of the conspiracy is bailable or not. Bailable.	Not compoundable. Ditto.	The same punishment as that provided for the abetment of the offence which is the object of the conspiracy. Imprisonment of either description for six months and fine or both.	The Court by which the offence which is the object of the conspiracy is triable. Presidency Magistrate or Magistrate of the first class."

STATEMENT OF OBJECTS AND REASONS.

THE sections of the Indian Penal Code which deal directly with the subject of conspiracy are those contained in Chapter V and section 121A of that Code. Under the latter provision it is an offence to conspire to commit any of the offences punishable by section 121 of the Indian Penal Code, or to conspire to deprive the King of the sovereignty of British India or of any part thereof, or to overawe, by means of criminal force or the show of criminal force, the Government of India or any Local Government, and to constitute a conspiracy under this section it is not necessary that any act or illegal omission should take place in pursuance thereof. Under section 107 abetment includes the engaging with one or more person or persons in any conspiracy for the doing of a thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing. In other words, except in respect of the offences particularized in section 121A, conspiracy *per se* is not an offence under the Indian Penal Code.

On the other hand by the common law of England if two or more persons agree together to do anything contrary to law, or to use unlawful means in the carrying out of an object not otherwise unlawful, the persons who so agree commit the offence of conspiracy. In other words conspiracy in England may be defined as an agreement of two or more persons to do an unlawful act or to do a lawful act by unlawful means, and the parties to such a conspiracy are liable to indictment.

Experience has shown that dangerous conspiracies are entered into in India which have for their object aims other than the commission of the offences specified in section 121A of the Indian Penal Code, and that the existing law is inadequate to deal with modern conditions. The present Bill is designed to assimilate the provisions of the Indian Penal Code to those of the English law with the additional safeguard that in the case of a conspiracy other than a conspiracy to commit an offence some overt act is necessary to bring the conspiracy within the purview of the criminal law. The Bill makes criminal conspiracy a substantive offence, and when such a conspiracy is to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards, and no express provision is made in the Code, provides a punishment of the same nature as that which might be awarded for the abetment of such an offence. In all other cases of criminal conspiracy the punishment contemplated is imprisonment of either description for a term not exceeding six months or with fine or with both.

R. H. CRADDOCK.

The 26th February, 1913.

W. H. VINCENT,

Secretary to the Government of India.



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DELHI, SATURDAY, MARCH 1, 1913.

GOVERNMENT OF INDIA.
FINANCE DEPARTMENT.

**SPEECH OF THE HONOURABLE FINANCE MEMBER
PRESENTING THE FINANCIAL STATEMENT
FOR 1913-1914.**

Speech of the Honourable Finance Member

INTRODUCING THE FINANCIAL STATEMENT FOR 1913-14.

Introductory.

I rise to present the Financial Statement for 1913-14. For the information of those Members who are new to the Council, I may state briefly the procedure to be followed. To-day there will be no debate, but beginning with the 7th March dates will be allotted for the detailed examination of my proposals and the discussion of any Resolutions that may be moved regarding them. Subsequently I shall have to consider what modifications are necessary, either in the light of our discussions or of later information which may become available. The Budget in its final form will be presented on the 20th and the final debate will begin on 24th March.

2. This is the fifth occasion on which the duty has fallen on me of reviewing the finances of India, and it is my good fortune that for a third time I am in a position to bear witness to the material well-being of this country. A year ago I framed my estimates on the assumption of a year of normal seasons and trade, and promising as the outlook may be, that is, in my judgment, the most favourable assumption which in the circumstances of India can be made with prudence. In looking back now over a period, the happenings of which it was then my duty to forecast, I shall have to describe a large improvement on our original estimates. The year that is drawing to a close has proved to be one of prosperity and of plenty, the results of which have easily outrun anticipations consistent with the principle of caution which I have suggested as necessary in our financial prognostications. But there is a shadow in the financial sunshine. While contemplating the general prospects a year ago as excellent, I said the uncertainties of the opium revenue still hung over us. The difficulties which I had then in mind have since then become acute, and we are faced with a loss of revenue which affects materially our financial arrangements in the coming year.

3. I propose in the first place to sketch the main features, agricultural and commercial, of the current year. The year opened well, for the winter rains, beginning in January, had been normal and timely, and the only thorn on the harvest rose was the distress in Kathiawar and some parts of Bombay, where famine, due to insufficient rainfall in the preceding year, had been declared. In the hot weather the auguries were unfavourable. A series of disturbances of the cold weather type continued to pass into India, delaying the establishment of the usual hot weather conditions, and in May there was an almost complete absence on the west coast of the irruptions of ocean winds which herald the advance of the monsoon. Thus the rains were late in beginning and were not established fully in the interior until the 10th of July. Their duration also was unusually short. In September they were very fitful, and they retreated from Northern and Central India a fortnight before the usual date. Stated in this way the history of the most important months in the year from the agricultural point of view may seem disappointing. For four weeks however from the time when it spread over Northern India the monsoon continued in abnormal vigour and yielded abundant rain. A beneficial break of ten days followed, and in the end of August and beginning of September the rain bearing currents again spread over India. For India as a whole the rainfall was little below normal, and, what is of more importance it was well distributed, no tract showing a very large deficiency. It is true that in Bengal and the eastern districts of the United Provinces, the early close of the rains was the cause of no little damage, specially to the rice crop and in portions of the Bombay Deccan the want of rain was severely felt. But there is never a monsoon that can be said without reservation to satisfy our ideals. At the end of November a rain bearing depression, which may justly be termed providential, traversed precisely those parts of the country where rain was needed. In the Bombay Presidency famine relief continued till October, and in three districts small numbers of people are still in receipt of gratuitous relief. In the United Provinces scarcity has been experienced in Mirzapur and a part of the Domains of the Maharaja of Benares, but with small exceptions the retrospect agriculturally is satisfactory. For the winter season we may

now anticipate an auspicious close. December, January and two weeks in February went by with scarcely a cloud, and we were beginning to despond when the atmospheric conditions changed and the rain was sent to us, welcome all the more because it had been so long delayed.

4. From the cause, in the seasons, we may turn to the effect in the harvests. The wheat crop of 1911 constituted a record which it would be difficult to equal; but the crop of 1912, if inferior to its predecessor, was in respect both of area and outturn very greatly better than the normal; in the United Provinces, one of the two chief wheat-producing provinces, the outturn indeed exceeded even the harvest of 1911. Rice had also been good; whilst of the other export staples, cotton had on the whole a favourable season except in parts of the Bombay Presidency and Hyderabad, and its total outturn was estimated at no less than 40 per cent. better than in the preceding year. The area under sugarcane has increased and the outturn is expected to be good; whilst jute has also shown considerable improvement. This year's rice crop has suffered to some extent in parts of Bengal and the United Provinces, but elsewhere the season has been not unfavourable and the outturn, though not up to that of 1911-12, should be considerably above the normal average of preceding years.

5. From this review of the agricultural reports I proceed to consider in the trade returns a more definite and statistical test of the year's prosperity. The results are striking. The value of our exports, I said last year, had been the highest on record, but the merchandise we have sent abroad between April and December 1912 exceeded in value by $17\frac{1}{2}$ crores the corresponding exports of 1911. There was a considerable falling off in the case of linseed and raw cotton, but a great trade was done in grain, wheat, rice and barley; the exports of jute increased by 3 crores, and of hides and skins by $1\frac{1}{2}$ crores. Nor was the improvement only in raw material; there was a very substantial advance in jute fabrics, in cotton twist and yarn and in tea. How the balance of trade was adjusted I shall show later on. At present I am concerned with merchandise, and under this head I note that our imports also in nine months have exceeded those of the previous year by $14\frac{3}{4}$ crores. In 1911-12 imports were active in April and May and then eased off in the ensuing four months, as if waiting, I said, upon the monsoon. In 1912-13 the same general tendency is observable; but the activity of April and May was greater and the comparative slackness in the following months less marked than in the preceding year. In the commodities for which we indented on other countries in exchange for our exports, half the increase roughly consisted of textile materials and fabrics generally, and piece-goods in particular; but there have been large increases also of sugar, hardware, machinery, iron and steel and railway plant. Combining both the inward and outward currents of trade, the value of our total seaborne commerce in merchandise during the first nine months of the year amounted to some 296 crores as against 264 crores in the preceding record year. The range of prices has doubtless been high, but I do not know that it is higher than in the preceding year, or consequently that the comparison I have drawn is misleading as an indication of the volume of trade. We know at any rate that railway traffic has been extremely active and on every side there are plain indications of a continuance of the progress and prosperity of the country.

Revised Estimate of 1912-13.

6. The effect of the conditions I have outlined is written large across our figures. The Budget for the current year was prepared for a revenue, Imperial and Provincial together, of £79½ millions; according to the latest revision of the estimate we now anticipate that we shall receive £87 millions, an improvement of £7½ millions, of which £5 millions will be secured from Opium and Railways. The aggregate expenditure we think will exceed by only £171,000 that provided in the Budget. Of the net improvement, as will appear even from the figure I have just given for Opium and Railways, the great bulk has accrued in the Imperial account. Out of our revenues however we have distributed large grants to Provinces. After allowing for these grants, the surplus we retain is £3,362,000 as against a surplus anticipated in the Budget of £1,478,000.

Opium Revenue.

7. The position in regard to opium is as follows. The trade with China in Indian opium is governed by the agreement of 8th May 1911, the object of which was to assist the suppression of opium smoking in China by cutting off gradually the Indian supply. The trade, it was contemplated, would cease in 1917; but provision was made for its earlier termination on proof of the extinction of production in China

of the indigenous drug. The taxation of foreign and native opium was to be equalised. All restrictions on the wholesale trade in our opium were to be withdrawn, but the stipulations of the Treaty were not to derogate from the force of any ordinances then existing, or which the Chinese Government might in future pass to regulate the retail trade or suppress opium smoking. The Manchu Government gave convincing proof of its sincerity and of its ability to enforce anti-opium measures, and several of the Chinese Provinces were under the terms of the Treaty closed to Indian opium. With the revolution there was undoubtedly a recrudescence of poppy cultivation and an unwarranted interference with the trade in Indian opium. Presently however the central Government asserted itself. Not only were Presidential decrees issued enacting the severest penalties against opium cultivation, but it was ordained that opium smoking was to cease entirely by a given date. The campaign against cultivation had extended to a campaign against consumption.

8. The policy of the Government of India has throughout been correct and simple. We had in our agreement with China a programme of sales from year to year and we have adhered to it. Yet we have had strong inducements to vary our course. The operations of the Chinese authorities would frequently have justified us in denouncing the Treaty or declining to make the further reductions of sales for which the Treaty provided. We were sincerely anxious however to help China towards a great reform. We have not insisted on the letter of the law. None the less we have steadily resisted pressure which from time to time has been brought to bear on us to effect reductions in our sale programme which would have been arbitrary and premature. Applications for the suspension of sales are no new feature in the opium trade. We were familiar with them before any restrictions were placed on exports to China, and their object was obviously to confer the advantages of a strict monopoly on those who happened at the time to be in the possession of opium. This we have properly and consistently refused to do. The action of the Republican Government in China, however, created an entirely new situation. It stopped the outlet for Indian opium. As soon as the situation declared itself, I went to Bombay and met the opium merchants, whose frank and forcible presentation of their case I wish to acknowledge. I made myself thoroughly acquainted with the whole outlook. The representations of the merchants were confirmed by the course which events had taken. In Shanghai and Hongkong which are the markets of our opium in China, trade was reported to be at a standstill. There were no sales or deliveries, and in India at the December auction the price of Malwa opium had dropped to Rs. 722 a chest as against Rs. 1,666 obtained in November and Rs. 2,443 in August.

9. The situation was radically different from any with which we had as yet been called on to deal, and the Government of India took prompt action. With the sanction of the Secretary of State we did four things. The sales of opium for China could not be stopped immediately, as a variation in the programme of the year cannot be made without three months' notice, but we suspended sales from the earliest date which this condition allows. Meanwhile we imposed an upset price which practically resulted in an immediate suspension of such sales. We reduced the quantity of opium to be sold in 1913 for export to non-China markets with the desire to reduce smuggling into China. And lastly, though we had no obligation in the matter, we agreed to buy from the Malwa States the amount of opium by which their exports to China in 1913 may in consequence of this decision fall short of the number of chests which had been assigned to them in our programme.

10. So much for the past. The Government of India clearly have had to deal with a situation created for them and for which they were not responsible. All that it was in their power to do has been done by them. For the future neither I nor anyone else can prophesy, but we cannot conceal from ourselves that China has set herself a task which experience proves to be one of the greatest difficulty—the enforcement of a morality possibly too advanced for popular acceptance. We have dealt generously with China and we have a claim on her for fair treatment. Her reputation for probity stands high among the nations. The Chinaman's word, it is said, is his bond. The new Republican Government, which has yet to establish its position in its own country and in the world at large, will doubtless be jealous in a peculiar degree of its honour and will be actuated by the same spirit of equity and fair dealing which has characterised the policy of the Government of India.

11. In the current year the effect of these events on our revenues has been comparatively small. In the case of Malwa opium I may explain that our receipts consist

of a share, first of a fixed pass duty, and secondly of the amounts bid at the auctions for the right of export. For the payment of these bids the merchants are allowed three months' grace, so that the proceeds of sale subsequent to December would in any case have been credited in the coming financial year. As far as the current year is concerned, the revenue from sales of certified opium in January-March would not have exceeded £400,000. On the other hand, as I have said, in earlier months prices were exceedingly high, and the results for the year as a whole are accordingly much above the Budget estimate. The improvement in fact under Bengal opium has been £1,198,000 and under Malwa opium £224,000. This portion of our revenues we propose to treat exactly as in previous years. To enable us to deal systematically with our opium windfalls we fixed in advance some time ago a series of standard figures to represent year by year the revenue which we might expect from our diminishing trade under normal conditions; so much was to be treated as current revenue, while the surplus revenue received, if any, was to be specially treated. For the current year the standard figure is £3,600,000. Our actual revenue is likely to be £5,063,000, so that there is an excess of £1,463,000. Of this sum two-thirds will be retained in our surplus for the discharge of temporary sterling debt. The discharge of India Bills, of which £4½ millions were still outstanding at the time of the last Financial Statement, has been completed; but we have to pay off next year £1½ millions railway debentures and meet an instalment of £500,000 for the discharge of short-term bonds. The remaining third, which amounts to about £460,000, we propose to distribute in grants for hostels and universities.

Ordinary Revenue.

12. Having reviewed the opium position, I pass to a consideration of our ordinary revenue. Excluding opium, the improvement shown on a comparison with the Budget is £6,191,000, the great bulk of which has been contributed by our railways. In making my estimate under this head, I was cautious and it would ill-befit, in my judgment, a Finance Minister in this country to be otherwise; but I think the most irresponsible critic would have hesitated to predict that the development of traffic would prove so enormous as to constitute a crisis in railway management. The gross earnings have been almost £4½ millions above the estimate. The net improvement is less, because, we have had, of course, to distribute more in the shape of surplus profits paid to companies, and because working expenses have naturally increased. Against the £4½ millions growth in earnings however the increase in working expenses has not been more than £600,000. The percentage of working expenses has been brought down to 49·3, which is a lower figure than has been shown for the last five years. The net receipts are £3½ millions better than the Budget. Apart from railways therefore, I have to account for an improvement of £2½ millions. Over a million of this improvement has been secured under the purely Imperial heads of Customs, Mint, Post Office and Telegraph, and Exchange. Under Customs, I find that out of a total increase of £586,000, £353,000 are accounted for under cotton manufactures, manufactured articles and export duties; the first two heads showing the influence of a prosperous year, while under the third the rise in revenue was due to a large demand for rice from other countries, which led to exports not only from Burma but from Bengal. Silver, the imports of which were heavy throughout the year, brought us about £160,000 more than we had anticipated and the revenue derived from sugar was also high. Of a large increase of £326,000 under Mint, the greater part is due to the resumption of rupee coinage, which could not be allowed for in the Budget. Before the profits on coinage are transferred to the Gold Standard Reserve, a charge is made for manufacture, which is credited to the Mint, and the sum thus shown in the current year is £214,000. Finally, so far as these Imperial heads are concerned, the Post Office and Telegraph Department has given us £118,000 more than our forecast, as the result no doubt of active trade and general prosperity, and the same general conditions have credited us with £109,000 under the head of Exchange. Under the shared heads of Stamps and Excise, we have divided with the Provinces an increased revenue of nearly £450,000 and Irrigation receipts also have been better in the aggregate by £442,000.

13. The description I have given of the improvement in our revenues will have impressed on the Council the fact that much the greater portion of it has accrued in the Imperial account. We do not propose however to retain all that has come to us; we intend to make the provinces partners in our good fortune. The distribution of

my surplus has given me much anxious thought. I have a large sum of money to dispose of; we are unlikely to have again, for some time, a margin anything like so large as in the present year, and it is all the more necessary to be careful in the distribution of what is in our hands. I state the principle of our decisions very briefly. There are certain relatively small requirements which we intend to meet; but the bulk of the money will go in grants to secure a steady progress in education and sanitation, an object which has the support of both official and non-official opinion. We propose to make the following distribution of funds:—

2½ crores for non-recurring expenditure on education.

1½ crores for urban sanitation.

30 lakhs to Burma for communications.

20 lakhs to Assam for development.

1 crore in aid of general provincial resources.

The last mentioned grant will be distributed at the rate of 12 lakhs to each of the larger Provinces, and 8 lakhs each for the smaller Administrations, and will not be earmarked for any one purpose. It will be devoted to such schemes as each Local Government may deem to be most necessary in view of varying and special requirements. Our ability to make these grants secures important advantages. From the Imperial point of view, they are an anticipation of future liabilities. We have these demands; we might in ordinary course meet them over a more extended period; but we may well doubt whether in the next few years we shall have funds available for distribution, and we take the opportunity, which fortunately presents itself, of paying our contribution in advance. From the point of view of the Provinces, there is a great gain in stability; they are secured in the prosecution of improvements of the most important kind against the fluctuations of Imperial finance. They are, we are assured, ready for the distribution. The great attention which has been paid in recent years to the needs of sanitation and education has led to a systematic review of requirements and preparation of projects generally. So long as there is uncertainty as to the amount that will be available from year to year, progress must be fitful and uneconomical. But now, when they find themselves secured in the possession of substantial sums, the Provinces will be able to make out and adhere to well-considered programmes of development and the systematic application of funds which will thus be possible will certainly make for economy and efficiency.

Expenditure.

14. About the expenditure of the current year I have little to say. I have already mentioned that in the aggregate it is £171,000 more than in the Budget. Provinces have spent £171,000 less than they anticipated, but there is an increase of £342,000 in Imperial charges. The Provincial decrease is accounted for by the inability of Local Governments to spend the full amounts provided. In the Imperial section the important variations are increases of £398,000 under Civil Works and £570,000 under Military services. The rise in Civil Works charges is accounted for by the debit, to the revenue head, of the construction of temporary accommodation for the Government of India at Delhi. In the Military estimates, the additions have been of an obligatory nature; for instance, the increased outlay on food supplies caused by higher prices, the cost of surveys on the North-East Frontier, larger expenditure on the arms traffic operations in the Persian Gulf, and similar items. On the other hand the special allotment made for protective irrigation works outside the Famine Insurance Grant has not been used and there is a large decrease of £480,000 shown under the Education head. This decrease however is nominal. In the Budget a reserve of £528,000 was entered under this head for subsequent distribution. As the distribution has proceeded, grants have been made by assignments diminishing Imperial revenues, and Imperial expenditure has been correspondingly reduced.

Delhi Expenditure.

15. I have completed my review of the current year and proceed to an explanation of the Budget for the ensuing year; but before I do so, there is one subject on which I wish to say a few words, and that is Delhi expenditure. In the discussion which took place in the Council last year, I gave an undertaking that this expenditure would be separately and carefully accounted for, and I own to a feeling of surprise and some indignation that suggestions should subsequently have been made, and they have been made, that the Government of India would countenance a

departure from the pledge then given. It is evident that all expenditure of whatever kind connected with the transfer of the Imperial capital to Delhi, could not conveniently or properly be brought under a single head in our accounts. There is, for instance, the administrative expenditure of the new Imperial Province which must be accounted for in appropriate sections as on account of police, law and justice, and so on. Again we have to build a new cantonment, the cost of which can with propriety be shown only in the Military Estimates. Similarly if a diversion of a railway line is found necessary, it must be charged to Railways. The cost of our temporary buildings further, as I have already mentioned, we have charged, under the advice of the Comptroller General, to the revenue expenditure head, Civil Works, and not to the new head of capital expenditure which we have opened for the new Imperial City. I make this explanation because I am anxious that there should be no possibility of misconception on the subject, and I would add that, while the expenditure has of necessity been entered under more than one head in the accounts, care has been taken to make it readily available by prescribing that in each case it should be kept apart under a sub-head of its own. I have arranged further, for the convenience of Hon'ble Members, that all the relevant items of expenditure should be brought together in a comprehensive *pro formá* account, and this arrangement will be continued year by year so long as it may be necessary. The form of this account and details regarding it will be found in the memorandum by the Financial Secretary, and I need only mention that the cost of temporary Delhi in the current year will probably be just under 50 lakhs. The discussion of the numerous questions of the first importance involved in the inception of a task of such magnitude has delayed the beginning of the permanent city, and the amount charged to the capital head in the current year is only £155,000, which represents for the most part the cost of land acquisition. We shall soon be in a position however to proceed with the work energetically, and Honourable Members will find that a provision of 2 crores has been made in the capital account for this purpose in the ensuing year.

Budget Estimate for 1913-14.

16. I now come to a new page in our financial history and open the Budget for the year 1913-14. It will be clear that in one matter of grave importance our position has been weakened since I had to undertake the same task a year ago. I referred on that occasion to the uncertainties of our opium revenue; but now we are face to face with a calculation of actual loss. As regards our other sources of revenue, I do not propose to depart from the principle, which I consider to be the right one, of cautious estimating. Indeed it might be said that with every year of prosperity the probability of an approaching reversal of fortune, of unfavourable seasons and trade depression, increases, and that the need for caution is greater therefore now than on previous occasions when I have laid my Budget before the Council. At the same time I have no intention whatever of letting my estimates be influenced by vague forebodings. I hold to what I said two years ago, namely, that in Indian budgeting the only reasonable rule of conduct is to assume that a period of prosperity, once it is established, will continue until we have some clear warning of impending change. At present, apart from opium, our prospects are bright, and in making my estimates I have given full weight to this consideration. Proceeding with these principles in my mind, the calculations I have made give for next year a probable revenue in the aggregate, Imperial and Provincial, of £82,322,000. The aggregate expenditure for which provision is made is £83,850,000. There is thus a difference of £1,528,000, which is distributed in this manner; there will according to our anticipations be an Imperial surplus of £1,311,000, but a deficit of £2,839,000 in Provincial Budgets.

Revenue.

17. I proceed to state the salient facts and figures which lead up to these general results, and in the forefront must be put our opium revenue. Circumstanced as we are to-day, it would be out of the question to build on any anticipations of revenue from certified opium in the coming year. I will not despair of a revival in the opium trade which would restore to us in whole or in part the loss which at present faces us; but it would be wrong, as matters stand, to take into account and make available for expenditure any revenue the receipt of which is so problematical. Further the sales of uncertified opium in the present calendar year have been reduced from 13,200 to 9,000 chests. Accordingly all that I can budget for under the opium head is the value of 9,000 chests of uncertified opium at the moderate price of

Rs. 1,800 per chest or £1,080,000 plus £365,000 for excise and miscellaneous receipts, or a total of £1,445,000. The decrease, as compared with the probable receipts of the present year, is no less than £3,618,000.

18. In the next place, as one of the dominant factors in our Imperial finance, I turn to railways. We are increasing the working expenses next year by £½ million in view of a larger Railway programme, which involves some addition to revenue as well as to capital expenditure, but against this increase on the expenditure side has to be set a decrease of a quarter of a million under payments of surplus profits, which is the result chiefly of the adoption of the financial in place of the calendar year for the distribution. As regards Railway revenue, my estimate is possibly optimistic; it is that the gross receipts in 1913-14 will be £36,754,000 as against the £37,067,000 which we hope to obtain in the current year. In arriving at this estimate I have attempted to hold the balance even between two sets of considerations. No doubt if the present wave of prosperity lifts us a little higher, my estimate will be exceeded. On the other hand the net railway revenue of the current year, according to our estimates, will be £2½ millions above the revenue of 1911-12; there was an improvement of £2 millions in 1911-12, as compared with 1910-11; and the figure of 1910-11 was nearly £1½ millions higher than the figure of 1909-10. We may well ask whether the curve is going any higher. When a time of depression comes, there will be a very different tale to tell. In 1907-08 there was a drop of about £½ million, in 1908-09 a drop of £2½ millions. It is easy to be wise after the event, and should fortune once more favour us you may say I was unduly cautious. But I claim to be judged by present prospects, and on the facts I have put before you I am of opinion that no prudent minister would frame an estimate higher than that which I have indicated.

19. An item which requires special mention is the abolition of the appropriations at present made from the land cess in certain provinces. The matter is one which I shall have to explain in some detail, but for the moment, dealing with the revenue account I note that the effect will be that the receipts in 1913-14 under provincial rates and contributions from district boards will be £557,000 less than in the current year.

20. Apart from Opium and Railways, and the appropriations just mentioned, the improvement in revenue which I anticipate is £105,000. The amount would be larger, but for certain reductions which are forced upon me. I cannot arrange for our capital expenditure without a large reduction of our balances, and the estimate of interest receipts in consequence is diminished by £177,000. Again the Mint receipts go down in my forecast by £291,000 because I cannot repeat the item which appears in the accounts of the current year for seigniorage on coinage of rupees. Under Customs also I am bound to take into consideration the rise in the price of silver as likely to affect imports, and, guided by the experience of years when the price was equally high, I must reduce the estimate of receipts from the duty on silver by £160,000. The exports of rice further in the current year have been very large, and a normal estimate for 1913-14 gives a decrease of £102,000 under export duties. Under other heads however I have raised the estimate of customs receipts by £140,000, which is as much as the advance in revenue in the last two years will justify. In other departments also, I take recent experience as my guide, and I advance the revenue from Post Office and Telegraph by £151,000, from Excise by £243,000 and from Stamps by £136,000. Land Revenue also is likely to give about £155,000 more in the aggregate, in consequence chiefly of better collections in Bombay. The result of these and other less important variations is an improvement of £248,000 in the Provincial account and a deterioration of £143,000 in the Imperial account. But we propose from Imperial revenues to make grants, which I shall presently describe, to Provinces amounting to £1,198,000. This compares with non-recurring grants we are making this year of £4,545,000. Thus to sum up, the Imperial revenue account will be £3,618,000 worse under Opium; £594,000 worse under Railways; and £143,000 worse under other heads; while alienations of revenue will be £3,347,000 less. On the whole there is a deterioration of about one million.

Expenditure.

21. The aggregate expenditure I advance from £79,604,000 in 1912-13 to £83,850,000 in 1913-14. The provinces anticipate that they will spend £3,203,000 more than in the current year, the great bulk of the increase being accounted for under education, sanitation and public works. In the Imperial section there appears an

increase of £1,043,000. More than half of this increase is accounted for by the expenditure of £560,000 which we propose to incur for the purchase of Malwa opium. Under Civil Departments we have added £132,000 for so much of the grants which we are making for education and other beneficial objects as we need for Imperial outlay in minor administrations or as a reserve for subsequent distribution. A sum of £109,000 has been allotted for Protective Irrigation works outside the Famine Insurance grant. There is an increased provision of £131,000 under Post Office and Telegraph which is due for the most part to the requirements of wireless stations. The administration of the Province of Delhi will, we think, involve an increased expenditure of £60,000. In view of various urgent projects we have agreed to raise the grant for Imperial Civil works by £189,000, but there is a decrease of £300,000 under temporary buildings for Delhi.

Grants to Provinces.

22. The grants for education, relief of cess and other beneficial services, which I have mentioned, are not the least interesting feature in the Budget. When presenting the Financial Statement last year, I said that as in view of expenditure on the new capital at Delhi we should now have three sections in our annual capital programme instead of two, we might reasonably enlarge the conventional figure of a crore which we have generally endeavoured to secure as our revenue surplus. In spite of the loss of opium revenue I find myself in a position to follow this policy, and I have framed my Budget on the basis of a 2 crore Imperial surplus. In spite of the loss of opium revenue, I find it is possible not only to avoid the imposition of new taxation, not only to maintain the present standard of expenditure but to provide a substantial contribution to meet the ever-growing needs of the country. Those needs are multifarious; some are conspicuous and urgent. Education and Sanitation are twins of a phenomenal development. There is agriculture. There is the question of medical attendance and relief. Last but not least, unless we ignore the political organization of the country, there is the development of local self-government. For these interests, we have made due provision. We allot 1 crore for recurring expenditure on education and sanitation, distributing 85 lakhs to the major provinces, assigning 7 lakhs as Imperial expenditure and retaining a reserve of 8 lakhs. We add 10 lakhs to the provision for agricultural expenditure; we allot 10 lakhs for medical relief,—15½ out of these 20 lakhs being distributed among the major provinces. These grants require no explanation and I would only say that the recurring grant for education supplements and adds to the value of the large non-recurring grant for the same purpose which we are giving in the current year.

23. Finally we propose to make assignments to Local Governments to enable them to forego the amounts which at present are appropriated for Provincial use from the cess on land. This matter requires explanation. The cess I have mentioned is levied in all Provinces generally at the rate of 5 or 6½ per cent. on annual value. In Bombay, Madras and the Central Provinces the entire proceeds go to Local Boards. In Bengal and Bihar, however, a one-anna cess is divided into two half-anna portions and while one of these, the "road cess," goes to District Boards the other, the "public works cess" is credited to Government. In the Punjab and the North-West Frontier Province, District Boards have to make a contribution of nearly 20 per cent. of the land cess to Provincial revenues for "General services." In the United Provinces also there are large appropriations though they have a different form in the two portions of the Province. In Agra there is a land cess of 5 per cent. of which about a third is taken by the Local Government to cover the cost of rural police; in Oudh the general cess which goes to District Boards is at the rate of 2½ per cent. only of the annual value while a rate of 3 per cent. is levied separately on account of the cost of village police. The Council will remember that last year a resolution was moved by the Hon'ble Mr. Gokhale recommending the appointment of a Committee to enquire into the resources of local bodies. I had to oppose that resolution because the appointment of a Committee did not appear to be necessary or desirable; but I made it plain that the object of the resolution was one with which Government were in accord. The development and encouragement of Local Self-Government is indeed an object as to the desirability of which all are agreed, and it is with this object in view that we desire to increase their resources by abolishing the appropriations which I have mentioned. The consequence however of this abolition will be a loss to Provincial revenues which Local Governments cannot themselves sustain, and I therefore will make them assignments. The manner in which we proceed is as follows. The Local Governments while they take with the one hand appropriations

from Local Boards as I have described, with the other hand give them certain subventions. Certain of these subventions, such as those made out of the Imperial grant for primary education will continue to be made to the Boards; others of a general nature which are at present required to provide a sufficient income for certain Boards will be resumed. In Oudh a special adjustment will be necessary; the 3 per cent. village police cess will be abolished and a general cess of 5 per cent. imposed at the same rate as in Agra. Allowing for this modification the net loss to Provinces and consequently the amount we have to make good to them will be in Bengal 25 lakhs, in Bihar 23 lakhs, in the United Provinces 29½ lakhs and in the Punjab 2 lakhs, a total of nearly 79½ lakhs or £530,000. In deciding on the measure which I have now detailed to the Council we have, I consider, given a very substantial proof of our interest in local self-government. Last year in the debate on the resources of local bodies I mentioned the surprising way in which Mr. Gokhale plants seeds of policy which come to quick maturity, and I likened these to the mango seeds of the Indian juggler which covered for a little time from view astonish us presently with the appearance of trees bearing not only leaves, not only buds and flowers, but a goodly crop of wholesome fruit. If I may vary the figure, I should say that the Government of India have their orchards to the cultivation of which they give their best endeavours. Like all gardens these have their disappointments, their inexplicable failures; but none the less some of the crops are good. The present is a goodly basket, as an Indian gentleman might say "from our own garden;" and it contains something more substantial than a Committee.

Military Services.

24. The expenditure for five years is shown in the following table:—

	GROSS.					NET.
	Army.	Marine.	Military Works.	Special Defences.	Total.	All Military heads.
	£	£	£	£	£	£
1909-10 . . .	18,901,181	461,157	858,342	28,604	20,249,284	19,112,323
1910-11 . . .	19,131,780	445,867	900,437	7,987	20,486,071	19,265,042
1911-12 . . .	19,536,546	450,728	909,657	4,706	20,901,637	19,558,580
1912-13 (Budget) . . .	19,084,700	447,100	860,500	20,200	20,412,500	19,094,500
1912-13 (Revised) . . .	19,608,700	476,800	880,600	15,900	20,982,000	19,635,400
1913-14 (Budget) . . .	19,555,900	478,300	949,100	24,500	21,007,800	19,646,800

25. As stated last year, the Military expenditure of 1912-13 as originally estimated was fixed at a figure below that of any year since 1903-04. After the estimates were closed it became essential to place an order in England for a large number of rifles which has led to an additional payment of £155,000 during the current year. The National Insurance Act involved a payment not in the estimate of about £15,000 on account of the British soldiers serving in India. The demand for working parties of troops in connection with the survey operations in progress on the North-East Frontier entailed unforeseen expenditure amounting to £54,000. The Arms Traffic operations proved more costly by £15,000 than was expected. The prices of food and forage have risen, in spite of the favourable harvests of the year, and account for an increase of roundly £174,000. In view of the favourable financial conditions of the year, additional funds to the extent of about £127,000 were also given to place the army transport on a more satisfactory footing; to allow of the commencement of a reserve of fodder; and for advancing works in progress and for the purchase of stores. The aggregate excess expected is £540,900, the bulk of which has arisen from unforeseen demands and the rise in rates of food and forage.

26. In the coming year there will again be a heavy bill for special services. Provision is made for the continuance of the Arms Traffic operations at a cost of £166,700. The winding up charges connected with the working parties employed

on the North-East Frontier are expected to amount to £33,300. On the other hand, the expected retention of Indian troops in China and Persia will continue to effect a saving.

27. Apart from all this, it has been necessary, in framing the military estimates of 1913-14, to take into account the fact that the temporary economies in ordinary expenditure amounting to £101,000, effected in the current year, cannot be repeated next year; and that the National Insurance Act introduces a new annual charge of £21,500. A larger provision of £186,600 for ordinary Home stores has been found necessary, owing to surplus stocks having been largely worked off, higher prices ruling for metals, and to the advance purchases of such stores in 1911-12 not being repeated in the current year.

28. The Schedule grant for 1913-14, amounting to £737,700, shows an increase of £217,600 as compared with the figure adopted in the current year, but it includes £119,000 to meet the final payments on account of the extra rifles which had to be ordered this year, and £106,700 for the acquisition of land and the commencement of building operations in connection with the new military cantonment at Delhi. The balance of the grant will be applied mainly to meeting the primary requirements of the army in the matter of guns, bayonets, swords and accoutrements, and to the continuance of building works in progress, notably in the direction of improving the accommodation of Indian troops. Provision is made on a modest scale for the inception of military aviation in India.

29. In respect of the permanent economies mentioned last year, a further saving has been effected by the disbandment of the Deoli and Erinpura cavalry squadrons. The question of army expenditure generally has been under the consideration of the Army in India Committee, presided over by Field-Marshal Lord Nicholson. Their report, which is expected shortly, will deal with the possibility of effecting further economies in military expenditure. The report of the Committee which examined the question of marine expenditure is still under consideration. The final result is an increase of the net military budget by £552,300 as compared with the current year's budget.

Railways.

30. I have already given in the revenue account some of the more important Railway figures. The results of the present year are remarkable. In 1912-13 we expect the return on the capital at charge to be 5.89 per cent. against 4.48 which was the percentage in 1909-10. If we take the railway revenue account as a whole and set the interest charges, the annuities, sinking fund payments and minor debits, such as cost of land and surveys, against the net earnings, we show a surplus of £5,616,000, the highest in the history of our Indian railways.

31. What I am now especially concerned with is the railway capital account, and I give therefore the figures of railway capital expenditure during the last five years and compare them with the estimate for next year:—

	1908-09.	1909-10.	1910-11.	1911-12.	1912-13. Revised.	1913-14. Budget.
	£	£	£	£	£	£
Open lines including rolling stock	8,532,741	6,532,441	5,002,843	5,058,890	7,362,800	10,124,000
Lines under construction—						
(a) Started in previous years	1,366,200	1,482,962	2,055,264	2,403,853	2,781,400	1,875,400
(b) Started in current year	146,130	869,291	387,821	452,150	69,000	...
	10,045,071	8,884,694	7,445,928	7,914,893	10,214,100	12,000,000

32. The figures to which I invite special attention are these. The expenditure on capital account in the three years 1909-10 to 1911-12 averaged rather less than £8 millions. In the current year we budgeted originally for a railway programme of £9 millions. In the course of the year however we were able to increase the

provision to £10½ millions out of an increase in our balances and other improvements. For the coming year I propose to draw somewhat heavily on our ample balances and am in consequence able to advance the railway programme for 1913-14 to £12 millions.

33. This proves, I think, that I am not unsympathetic on the question of railways. I recognise fully their immense significance as an instrument of general progress, their necessity for the development of trade, their growing and indeed momentous importance to the finances of India; but in this, my last Financial Statement, I cannot refrain from a word of warning. In spite of the reckless utterances of obviously interested critics, I continue to deprecate any departure from a policy of the utmost caution in the matter of Railway Finance. It may be that in the future it will be possible to give more scope to private enterprise and increase through its agency the funds available for railway construction, but for the present I have to regard railways as a strictly business proposition. Our responsibility is all the greater now that they have attained a position of supreme importance in our financial system. It is said that the remunerative character of our railways is beyond question, that our railways are the milch cow of the Government of India, and that I am ungrateful. But what is the position? We are paying in the London market very nearly 4 per cent. for what we borrow. I bear in mind that in the current year the railways have paid us 5.89 per cent. But last year the return was 4.99 per cent., in 1910-11 it was 4.66 per cent., in 1909-10 it was 4.48 per cent.; even in good years in the present state of the money market the margin is a narrow one. Let me remind you that so recently as in 1908-09 our railway system was worked at a net loss to the State. I said at that time that we must never allow our railways to become again, even temporarily, a net burden on the general taxpayer. I repeat that assertion. As matters stand we have in our railways a splendid asset. Let us safeguard that asset. Any admission of doubtful schemes, or failure to count in each case the full cost, any disregard of financial considerations will surely lead to deterioration of a most serious character.

34. I urge that nothing be agreed to in the future which may weaken a position which is essential to the financial prosperity of India and to all the interests which that prosperity serves.

Irrigation.

35. The financial position of our great irrigation undertakings may be gathered at a glance from this table which I present and which brings up to date the information given in previous Financial Statements.

Particulars.	1909-10.	1910-11.	1911-12.	1912-13 (Revised).	1913-14 (Budget).
<i>Productive Works.</i>	£	£	£	£	£
Capital outlay to end of the year	29,145,119	30,355,971	31,929,838	33,439,738	34,918,738
Direct Receipts	2,249,011	2,236,989	2,319,176	2,541,200	2,542,600
Land Revenue due to Irrigation	1,111,158	1,170,065	1,343,135	1,405,200	1,518,800
TOTAL RECEIPTS	3,360,169	3,407,054	3,662,311	4,036,400	4,061,400
Working Expenses	1,065,481	1,080,404	1,103,180	1,090,700	1,108,400
Interest on debt	960,829	1,004,680	1,059,649	1,152,400	1,207,000
TOTAL WORKING EXPENSES	2,026,310	2,085,084	2,162,829	2,243,100	2,315,400
NET PROFIT	1,333,859	1,321,970	1,499,482	1,793,300	1,746,000

Irrigation—contd.

canal in Bombay, the Sutlej Valley canals and the Jumna dam project in the Punjab. The Kistna project contemplates the construction of a dam at a cost of 8½ crores to hold up a reservoir with a gross capacity of 163,586 million cubic feet of water. The work if constructed will be the largest of its kind in the world exceeding in magnitude the Assuan dam on the Nile which, as now enlarged, has a gross capacity of 81,224 cubic feet. The Gokak canal extension, which is classed as protective, is to cost nearly 2 crores. The Sutlej Valley project aims at the utilization of the surplus supply of the Sutlej and Beas rivers and it will besides improving the water supply of the several inundation canals now dependent on the Sutlej, extend the benefits of irrigation into the great desert south of the river. It will probably cost 9 crores, while the Jumna dam project, the estimate of which is over 5 crores, provides for the construction of a dam at Koch in the Nahan State to ensure a fuller supply to areas commanded but insufficiently watered by the Western Jumna canal and extend the irrigation from that canal to some precarious tracts in the Umballa and Karnal districts.

Provincial Finance.

41. On the subject of Provincial Finance it is fortunately necessary for me to say but little. Two years ago I described in detail the scheme of permanent financial settlements, which we believe secures for both parties to the contract important advantages. In presenting my last Financial Statement I said that the scheme could not have had a better start than the year 1911-12 had given it. Now another year of prosperity has strengthened the position of the Provinces as well as our own. It is not so long ago that the Provincial authorities took a most gloomy view of their financial prospects. I remember well the spirited attack which was made on the Government of India on the subject of the Punjab settlements, and no year passes in which we do not hear the patriotic pleadings of the Hon'ble Pandit Madan Mohan Malaviya and others on behalf of the United Provinces. To all such representations I may have been held to be unsympathetic, but especially in India time brings the answer. The financial position of the Punjab and the United Provinces is very different now from their position even two or three years ago, and in general the Provinces have built up such substantial balances and have a margin between revenue and expenditure so adequate that they are not only well-to-do for the present but are well protected for the future. I must deal however in some detail with the case of the two Provinces, Assam and Burma, to which it is proposed to give special grants. Financially the conditions in these two Provinces are different. Assam at present has only a temporary settlement and in another two years it will be necessary to revise the terms of our agreement on a more permanent basis. Burma already has its permanent contract, and I am satisfied that the contract is essentially a sound one, for it secures to the Province a substantial growth of revenue which will presently supply it with ample funds for its requirements. At the moment, however, it cannot be denied that the province is in poor circumstances and that in spite of the exercise of due economy it finds a difficulty in squaring resources with requirements. But from another point of view there is a strong resemblance between the conditions in these two Provinces. The equipment of both, in the matter more particularly of communications, is far behind that of the rest of India, and their development is a matter for serious consideration. The question is no doubt what rate of progress is desirable, for ultimately both Provinces will find a sufficiency for their requirements in their own resources. But it is clear that unless we come to the assistance of Burma, progress in that Province will be injuriously delayed. The case of Assam is somewhat different because it was given a substantial grant with which to start its existing settlement; but here again it was recognised that the Province might spend this grant during the period of settlement and it would in the usual course be given a second grant at the beginning of the permanent settlement, the terms of which will shortly have to be considered. The reasons for the grants we propose will now be evident. By making these grants we assist the earlier development of Provinces which are extremely backward. We anticipate in the case of Assam a liability which might come on us when unfavourable seasons might make it difficult for us to meet it. And since the improvement of communications must make for an improvement of revenue in which the Imperial Government have a share, it may be added that these grants are in the nature of an investment in the business of the firm by the senior partner, namely the Government of India.

Ways and Means.

42. I have now finished with the Revenue account, the account that is to say that is concerned with the money credited to us as a final receipt and the expenditure which we have agreed should be charged against such receipts, and I turn to the question of our Ways and Means.

43. In the current year our programme provided for capital expenditure of nearly £11½ millions, of which £9 millions were for railways, £1,416,000 for irrigation, and £1,333,000 for Imperial Delhi. We had to meet railway debentures which fell due to the extent of nearly £1½ millions, and the ordinary drawings of India bonds of £½ a million, and we arranged to repay the whole of the outstanding India bills of £4½ millions. The great bulk of these obligations and requirements we proposed to meet by drawing on our balances; but we decided to raise a loan of 3 crores (£2 millions) in India and another of £3 millions in England, and we hoped to obtain £1,810,000 through railway companies apart from the money which they were to raise for the discharge of debentures. In the last item we have been disappointed, for the capital raised by railway companies has been only £495,000. In other respects our assets have increased very greatly above our anticipations. The greater part of the improvement has taken place in the revenue account with which I have already dealt in detail. This improvement shows itself first in the rise of the Imperial surplus from £1,478,000 to £3,362,000, and secondly in the banking account of the Provinces. Originally we had to estimate for a large net withdrawal by provinces; but they have not been able to work up fully to the scale of expenditure for which they had made provision in the Budget. Their own revenues have been better, and they have received large grants from us, the result of all these changes being that the aggregate provincial account shows now instead of a withdrawal of £1,558,000, a deposit of £4,019,000. On the debit side of our transactions, the most interesting item is the discharge of our India bills. This has now been carried through in accordance with the programme, and it is a matter of very great satisfaction to me that our account has been entirely cleared of these liabilities; our position has by these liquidations been greatly strengthened against the possibility of financial troubles in the future. The capital expenditure on Delhi, as I have already noticed, has been small. On the other hand, canals have taken a little more money than we provided for them in the Budget, and we have been able in the course of the year to make the substantial addition of £1½ millions to the railway programme.

44. In 1913-14 we repeat the provision of £1,333,000 for the new city at Delhi, and we increase the irrigation allotment to £1,467,000. The most prominent feature of the year is however the raising of the provision for the railway programme to no less than £12 millions. The total capital outlay is estimated at £14,800,000. The only other important debits will be, first, the discharge of debt amounting to £1,869,000, chiefly on account of railway debentures which fall due in the course of the year and of the repayment of another £½ million India bonds; secondly the deficit which is estimated at £2,839,000 in the provincial account. Altogether we have to find about £19½ millions and this we propose to do mainly by utilising our balances. We propose to work to a closing balance of about £17 millions, and on that basis we think we can find £11 millions out of balances. Our revenue surplus will give us £1½ millions. We propose to raise a loan of 3 crores (£2 millions) in India. The Secretary of State will not himself issue any sterling loan, but it is hoped that the capital raised by railway companies will give us £3 millions. We depend to the extent of £1½ millions on our unfunded debt transactions, mainly Savings Banks, which we think will result in a net receipt of that amount, and we draw as usual on the grant for the redemption or avoidance of debt. The distribution of the closing balance at which we aim is that we should hold £12,429,000 in India and £4,442,000 in the Home Treasury. To work to these results after providing for the year's requirements, we estimate that the Secretary of State will sell Council Bills and Telegraphic Transfers on us to the extent of £21,200,000; but in addition he will as usual sell additional bills on India so far as our resources may permit if there is a sufficient demand for them. It will be understood that all my announcements about loans and drawings are subject to the usual reservations; the Secretary of State and the Government of India retaining full discretion to vary the amounts I have mentioned, in any way and to any extent that may be thought advisable.

Exchange, Currency and Gold Coining.

45. From this survey of our Ways and Means I pass to the adjoining territory of Exchange and Currency where there is some interesting ground to be traversed. I shall first sketch the general conditions of the year which are relevant to this subject. I shall describe a resumption of our rupee coinage, and I shall then pass to a consideration of two important steps in the development of our currency policy.

Exchange.

46. From the description of trade conditions which I gave at the beginning of my speech it will be at once surmised that there has been no exchange difficulty in the current year. Taking the value of merchandise dealt with on private account the value of Indian exports between April and December 1912 exceeded the value of imports by 61½ crores, the excess being about 2½ crores greater than in the previous year. The outstanding feature of the year is that since the 1st of April last the rate of exchange has never fallen below par, and this is a new thing in our experience. In 1909-10 a rate below 16 pence continued for the first six months of the year. In 1910-11 it lasted from the middle of May to the middle of August. In 1911-12 it held only for two weeks in June and this year it has disappeared. I do not wish to make too much of this feature; but while I remember that there was little employment for money last rains and my friends the bankers will point to the high rates of interest that have recently prevailed, I think a tendency is shown in the facts I have stated, as well as in our figures of rupee absorption and in the traffic returns of railways, to a diminution in the duration and intensity of the slack season and a more even distribution of trade throughout the year which would be very welcome.

47. The balance of trade in our favour, I have said, in nine months has been 61½ crores. I need not attempt to explain how the whole difference has been equated; but I can account at once for 56½ crores, for in the settlement of our claims on other countries we imported 12 crores in gold and silver bullion, 18½ crores in sovereigns and accepted 26½ crores in Council Bills. The sovereigns, I need hardly say, are not imported necessarily for use as coin, but in order to obtain currency in any form that is desired and they are largely turned into rupees. The absorption of gold, it is true, has continued to increase; in the first six months of 1912-13 it was a million pounds more than in the first six months of 1911-12. But that is only one element in the situation. The financing of the wheat trade which I have said was unusually active took two crores of rupees more from us than in the previous year. Jute, so far as currency is concerned, was a record crop, for the demands on our Calcutta Office in four months amounted to 12 crores of rupees, a sum exceeding even the previous record of 1906 and far above the requirements of any intermediate year. This leads me to the question of the coinage of rupees. We have not added to the rupees in circulation for the last five years. In November 1907 when coinage stopped we had 28 crores of rupees in hand. Then came the scarcity and the commercial crisis of 1907 and 1908 during which instead of an absorption there was a return of rupees from circulation. By September 1909 we had in our possession no less than 48 crores. Since then there has been a steady absorption. It has proceeded at a rate considerably slower than many anticipated though much as I personally expected, but it has gone on year after year and at the end of last April we had no more than 15 crores in hand. It was certain that in the next few months rupees would return; but it was equally certain that the resumption of coinage could not be avoided. The Secretary of State accordingly began to purchase silver in May last. Since then he has purchased £7,060,000 worth. This silver has yielded 15½ crores of rupees. 10½ crores passed into our ordinary balances in substitution for the gold used in the purchase, while the remainder, less cost of manufacture representing the profit on coinage, has been credited to the Gold Standard Reserve.

Currency.

48. Having cleared the way by this sketch of the year's history, I can proceed to a fuller discussion of the important currency developments which I mentioned, the first relating to the Gold Standard Reserve and the second to the coinage of gold in India. The first has to do with exchange and the requirements of international trade, the second with our internal currency. That there is a nexus between the two cases is clear, but as regards the nature and extent of this nexus widely different opinions are held. We are familiar with the view that a gold standard is impossible without a gold currency. On the other side it is suggested that the currency in the hands of the people is not to any great extent available when coin has to be sent out of the country in settlement of foreign demands. There is also strong opinion in favour of the view that the support which at times becomes necessary not only in this country

but elsewhere against an unfavourable balance of trade can best be found not in the currency in circulation but in strong reserves. I do not intend to enter on a discussion of these rival creeds. I would merely like to say that here in India we have made a great experiment in currency, that the experiment has been successful, and that we are satisfied with our system as at present developed. I recognise however that we must always be ready to strengthen and adjust it as the need arises, and that in carrying out such re-enforcements and adjustments we must attend to experience as well as theory and bear in mind that the conditions in India may in certain particulars be special and stand in need of exceptional treatment. This is the principle which should guide us in considering both the matters which I now lay before the Council. I take first the question of the Gold Standard Reserve. That Reserve has already reached the large figure of £22 millions including £4 millions held in rupees in India. But we have never forgotten that in the troubles of 1907-09 we lost in little more than a year no less than £15 millions sterling, and though we have generally other gold resources on which we could draw, I have always been anxious that the Reserve which is specially earmarked for the support of exchange should be strengthened. I have at the same time felt that it would be an advantage if a larger proportion of this Reserve were held in liquid gold instead of in securities. On these points we have had I think the unanimous support of Indian opinion, but the Secretary of State has not always seen eye to eye with us, and the Council may remember that a year ago I was not sanguine that we should succeed in converting him to our view. We have however succeeded. The Secretary of State has agreed to raise the sterling assets of the Gold Standard Reserve in London to £25 millions and to hold £5 millions of this amount in gold and his decision is gratifying to me as strengthening our defences against the fall in exchange of which there is always a danger in times of adverse trade conditions.

49. On the second development which I have to describe, I fear we cannot hope for the same unanimity of opinion. Yet I feel certain that the two despatches on the subject, which I shall lay, will be read with satisfaction by many both in this Council and outside it.

Gold Coining.

50. In regard to the coinage of gold I may say that the initial selection of any one coin would not in fact definitely exclude another, for while recommending to the Secretary of State the coinage of sovereigns, the Government of India referred to the future possibility, should it be considered advisable, of introducing some other smaller coin such as a ten-rupee piece. The sovereign introduces questions of control which as between ourselves and the Royal Mint are difficult of solution. For this or for any other reason, the final decision may be, to begin with, a special Indian coin, but the experience we should gain in coining an Indian piece may show that it would be worth our while to undertake the additional trouble and expense which would be involved in the coining of sovereigns.

51. On the general question, as I have said, there is much difference of opinion. There are those who seem to regard an institution of a gold mint as a cardinal point in currency policy and expect from it sudden and surprising results. Some are indifferent, regarding a gold mint merely as unnecessary, because they say we already get as much gold coin as we need from abroad, while there are others whose attitude is one of mistrust and condemnation, because they suspect that the establishment of a gold mint implies a radical change in the currency policy of the Government, or because they fear what is called the drain of gold to India. The first to my mind exaggerate the importance of the scheme and are unduly sanguine in forecasting its results. The last, I am confident, are unduly apprehensive.

52. The view taken by the Government of India is a very simple and I think obvious one, and it involves no departure whatever from our currency policy. We have no idea of converting our currency into gold. We are not going to buy gold bars in order to coin them. We cannot force a currency on the people, nor do we wish to do so. All we proposed is that if anyone who has gold wishes to have it coined he should be able to do so. The position is that in this country both gold and silver are established as legal tender currency. But while we can turn silver into coin, we have not so far been able to coin gold. The argument that, in point of fact, we can get by importation as much gold as we can use, is true but it is incomplete. For one thing India itself produces an amount of gold which is not inconsiderable. At present this goes to London, and it may continue to do so, but it is reasonable and it may prove economical that facilities should be given for coining it in this country if at any time the producers find their advantage in that alternative. Again there is a

large quantity of gold bullion in the country. Assuming that the necessity arises of converting it into coin, why should it have to be sent 7,000 miles for the purpose? Or who is to say that it may not on occasion be more profitable or convenient to import and coin gold bullion rather than to import sovereigns? On questions of this kind I strongly deprecate an *a priori* judgment. How any facilities for coining bullion which we give can increase the flow of gold to India I am unable to see. In one form or another India will get precisely the amount of gold which she wants and which she is able to pay for. It may be urged that the use of gold as currency at any rate is for this country a superfluity. But what does this argument assume? It assumes that for India not gold but some other form of currency is the best. On the other hand some authorities assume that a gold currency is always preferable. I make neither assumption. I leave it to the people to decide what suits them best, and all I say is that if they find they prefer gold they are just as much entitled to it as any other people in the world. Now when we are considering Indian currency we can no longer, as was the case not many years ago, think only of rupees. Out of the total additions to the currency in the three years ending March 1912 amounting to 65 crores, rupees accounted for only 28 crores. The habits of the people in fact are changing. The last Currency Report of the Comptroller General shows clearly that gold has to an increasing extent established itself in ordinary circulation, while the expansion of our note issues gives evidence of a desire for a handier currency than silver and a readiness to use a higher unit than the rupee. While therefore we do not pretend to know to what extent the facilities for coining gold will be used, we think that there are substantial facts to support the sentiment which has frequently been expressed in this country in favour of our having a gold mint of our own. And even without such support I make bold to say that sentiment is not a thing to be disregarded. The sentiment I mean is not that of any particular race, class or community. India is a great country, not only by reason of past achievements in the highest fields of thought, not only by reason of her enormous population and vast area, but because of her rapidly increasing importance in the world of commerce. I confess I think it is sometimes forgotten how big India is, and her growth in the matters with which I am more particularly concerned outstrips our ordinary conceptions of it. We are all united in this common bond that we are fellow citizens of one great Empire, and the sentiment I have in mind is the sentiment that should be common to all the people of a great and growing country. This mint, you may say, of which we are talking is a little thing. But if there is a feeling that India after all is entitled to its own mints and that those mints should be empowered to turn out any coins that India requires, can anyone say that the feeling is in any sense unreasonable? I cannot of course anticipate the decision that may be reached regarding the denomination of the coin which we should issue, but personally I say that the sentiment which favours a special Indian coin is to me easily intelligible. And I hope that our mints will continue to be Indian in the sense of being free from external control. Our mints may not be the best in the world, but I know of none better. The work they turn out is a credit to the Indian Government, and in saying so, I rely not on my own judgment but on the judgment of experts in Europe who have given me their opinions. This battle of the mints has now lasted for fifteen years. I do not for a moment say that throughout this period the issues have remained the same. The combatants have frequently changed their positions. The composition of the opposing forces has varied, as parties which at one time found themselves in one camp, transferred their allegiance presently to the other. But on the whole, India has fought for a gold mint all these years, and personally I am glad that at a time when my association with the government of this great country draws to a close, the question is being brought to an issue.

53. The Council will appreciate that all I have said in regard to exchange, currency, and the coining of gold is subject to a reservation. I refer of course to the statement made in the House of Commons by the Prime Minister. Mr. Asquith has stated that in the opinion of the Home Government the time has come for an enquiry into (*inter alia*) questions of currency and finance relating to India by an expert body and preferably by a Royal Commission. I myself believe that our system of currency and finance in India rests on a sufficiently solid foundation. I recognise however that it is the subject of many misunderstandings and of much misconception. A Commission of inquiry will clear the air and by increasing knowledge, it will diminish criticism. I believe that it will be educative rather than destructive. Holding this belief, I await with confidence the result of its deliberations on the currency conditions which I have described and which will now have to be submitted to its judgment.

Retrospect.

54. This is my last year of office, and it is permissible that I should review the administration of the Department the control of which I am about to surrender.

55. When I assumed charge towards the end of 1908, the country, after a decade of remarkable prosperity, had just passed through a period of distressful scarcity. The relapse was one of a kind to which, by reason of its climatic conditions, India has always been subject; but on this occasion its severity was accentuated by a financial stress that dislocated the world's greatest markets. The gravity of the situation is explained in a word when I say that the year 1908-09 ended not with an anticipated surplus but with a deficit of no less than £3½ millions. From an agricultural point of view, the next year was favourable; but trade was slow in reviving and, as I said when I presented my second Financial Statement, the air of hopefulness, which pervaded the country as soon as a good monsoon had assured the agricultural position, was slow in penetrating the Finance Department. I remember well the difficulties which we encountered that year, the necessity we were under of explaining the situation to the large spending Departments and Local Governments, and calling on them to exercise all possible economies in view of our diminished resources, and their loyal response. In addition, when I came to sum up the experiences of the year and forecast the requirements of the next, I found myself faced with a great drop in opium revenue and the necessity of revising at considerable cost our settlement with Eastern Bengal and Assam, and I was forced to propose additional taxation. In 1910-11 the situation changed. Prosperity returned. Our revenues increased. We were able to expand those activities of Government which depend on money resources.

56. In this brief review I have mentioned the increase of taxation which took place in 1910-11. I do not wish to rake up the ashes of an old controversy, but I can scarcely pass the subject by. Whatever may be said about it, I am unrepentant. I hold this, indeed I regard as *res judicata*, that the taxation was justified on any reasonable forecast of immediate requirements at the time when it was imposed. I say that its absolute necessity might have been demonstrated at any moment during the last three years if what has now happened in our opium trade had happened previously. But there are other and more general considerations. If we had merely to provide for existing charges, the position would be simple; whenever revenue rose above expenditure, the excess would be cut off by a reduction in the scale of taxation. But India is not a developed country. It is not a country in which any one can accept the current equipment and the current scale of expenditure as sufficient. I am not suggesting taxation up to the hilt; but in view of urgent and legitimate demands I hold that the real question is not whether we could not have done without further taxation but whether the further taxation has in fact been burdensome. Some of our critics seem at times to forget that development has to be paid for. I claim to have established without hardship a broader basis of taxation which has been and will continue to be of benefit to the country.

57. A point I touch on is economy. Simple though this subject be, it seems to be open to misconception. On the one hand, it has been felt that I have been unnecessarily severe in effecting economies, whilst on the other hand, I have been criticised for assenting to a large increase in expenditure. What I mean by economy is neither the hasty reduction of expenditure in a crisis, nor the opposition to new expenditure without regard to its character or object. What I mean by economy is spending your money on good objects and getting your money's worth for what you spend. This object I have kept in view through good report and through bad report, or rather perhaps I should say through good and bad seasons without distinction, and I claim to have been successful in its attainment.

58. As relevant to this subject I mention the department of audit. That department is one with which, through a long experience, I have been familiar, and I know its value. I have endeavoured in this country to demonstrate my belief in it. I have every reason to think that the position of the Comptroller and Auditor General will be substantially improved, that he will be relieved of other financial duties and will be able to devote his whole time to the development of our audit system. I look for a new spirit in the Audit department, a spirit which will bring about a recognition of its true relationship to the Executive, which will ensure hearty co-operation in the work of Government.

59. A more general question is raised when we co-relate the expenditure we charge to revenue and our capital expenditure. There is no doubt a competition between these two classes, a competition which Mr. Gokhale has brought out clearly enough in more than one Resolution. But the principles which guide us in determining the allotments to be made for the various heads of revenue expenditure must equally guide us when we come to the distribution as between revenue and capital expenditure of an accrued surplus. There are enthusiasts for education and enthusiasts for railways. The Government of India have to hold the balance between them and endure the disparagement of both. I have always been opposed to any hard and fast rule. The distribution must be determined on a consideration of requirements at the time of allotments. There is another consideration. It is a mistake to regard our revenue and capital accounts as watertight compartments; there is always a movement from one to the other. In good years the revenue account supplies the capital; that has lately been the ordinary position. But the movement has sometimes been reversed, and if in the last year or two we have been using our surplus partly to pay off temporary debt, it must not be forgotten that that temporary debt was raised in part to make good a revenue deficit. The outstanding difficulty in Indian finance is its liability to extreme vicissitudes. The true use of surplus money in good years is to be found in the reduction and avoidance of debt. That is not a picturesque policy, but it is the only sound one. Now from this point of view what have we done in recent years? At Home our borrowings have been small. That may be the result of necessity rather than of choice; but in India where the market has been improving instead of deteriorating my loans have been studiously moderate. In 1909 I raised $2\frac{1}{2}$ crores; in 1910, $1\frac{1}{2}$ crores; in 1911, 2 crores; in 1912, 3 crores. The net result of my loan transactions, taking into account discharge of debt, is striking. In the following figures I include both direct borrowings by the Secretary of State and capital raised through Railway Companies.

In 1909-10	there was a net addition of £13 millions;
In 1910-11	“ “ “ of £6½ millions;
In 1911-12	“ “ “ of £1½ millions;
and In 1912-13	“ a net decrease of £1 million.

Meanwhile the legitimate demands for non-recurring expenditure—the only demand which could be met from accrued surpluses—of our different departments, more particularly of education and sanitation, have been generously met. A reasonable railway and irrigation programme of capital expenditure has been maintained and while this has been effected, I have at the same time strengthened our position against the possibility of financial troubles by a restriction of borrowings. My restraint in the past will be an asset for my successors in the future.

60. I turn to another element of strength. By the end of 1909 there was practically no gold left in the Government reserves in this country. Since then by the ordinary operations of trade gold has flowed in, till we now hold £19,500,000 in our currency reserve in India. In the same reserve at Home we have £7,300,000; in the Gold Standard Reserve we have £18 millions in gold assets, and we hope, in consequence of the Secretary of State's recent decision, to have eventually £25 millions. At any rate at the moment we have altogether £45 millions in gold and gold securities and that is a bulwark of enormous strength against a fall in exchange. Our currency system seems to be sound. In our English way we have adapted it from time to time to meet requirements as they arose. The result I do not claim is perfect; but we may be satisfied with a scheme if it is practical. It has the approval of economic experts. It has been taken as an exemplar in other countries, and it has the confidence of our business men. If I have to take the responsibility when things go amiss, I am surely entitled to claim a little credit for success. The Indian believes in the efficacy of good intentions. I have meant well by India, and it means much to me in presenting my fifth Budget that I can honestly say that should financial trouble come on her, India is prepared to meet it.—*L' India farà da se.*

Conclusion.

61. A Financial Statement, the forerunner of the Budget, has to-day been presented, for the first time, in Delhi; restored to her pride of place as India's Imperial city. Through centuries Kings of every race have fought to win or keep her: the

blood of men and the tears of women have been freely shed to cement the Empires over which her owners have held sway. But I prefer to think of Delhi, not as the prize of conquest, or the home of conquerors, but as the capital of a contented empire, the abode of peace and prosperity, of wise and prudent counsels. Such I hope she may ever be.

Glorious though she has been, may Delhi rise to glories still greater; the glories—to quote the words of the Viceroy's speech which it devolved on me to read to you in the Diwan-i-Am—of “the peace, happiness and contentment of the millions over whom the King-Emperor exercises sway, the trust and confidence which England has been able to repose on their loyalty, the generous share which she had been able to give to the sons of India in sharing her councils and in shaping the destiny of this great and wonderful country.”

It rests largely with you and your successors in this Council to bring our hopes to fruition.

This is my last Budget, and this day practically ends my career in India.

I shall sever my connection with India with profound sorrow; but I rejoice exceedingly that I shall leave her loyal and prosperous.

GUY FLEETWOOD WILSON.

Delhi, March 1st, 1913.



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DELHI, SATURDAY, MARCH 1, 1913.

FINANCIAL STATEMENT

OF THE

GOVERNMENT OF INDIA

MARCH 1913

ACCOUNTS	1911-1912
REVISED ESTIMATES	1912-1913
BUDGET ESTIMATES	1913-1914

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I.—General Statement of the Revenue, and Expenditure charged

	For details, vide State- ment.	Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Revenue—					
Principal Heads of Revenue—					
		£	£	£	£
Land Revenue	A	20,764,697	21,276,000	21,244,000	21,399,000
Opium	"	5,961,278	3,622,000	5,062,800	1,445,000
Salt	"	3,301,212	3,427,800	3,336,700	3,405,900
Stamps	"	4,815,129	4,908,000	5,095,800	5,231,500
Excise	"	7,609,753	7,907,900	8,173,700	8,416,000
Customs	"	6,468,567	6,398,300	6,984,600	6,862,800
Other Heads	"	5,194,604	5,217,800	5,453,200	4,919,100
TOTAL PRINCIPAL HEADS	...	54,205,240	52,757,800	55,351,700	51,680,600
Interest	A	1,448,741	1,227,300	1,463,900	1,267,800
Post Office	"	2,134,279	2,218,900	2,259,500	2,360,800
Telegraph	"	1,087,425	1,065,100	1,142,000	1,191,800
Mint	"	367,100	205,700	532,000	240,600
Receipts by Civil Departments	"	1,238,131	1,226,600	1,295,300	1,266,800
Miscellaneous	"	818,076	552,400	713,100	589,900
Railways : Net Receipts	"	15,891,725	14,540,200	18,217,400	17,623,000
Irrigation	"	3,980,052	3,921,100	4,362,900	4,403,900
Other Public Works	"	326,924	320,900	300,900	286,900
Military Receipts	"	1,343,057	1,318,000	1,346,600	1,361,000
TOTAL REVENUE	...	82,835,750	79,354,000	86,985,300	82,821,800

DELHI,
FINANCE DEPARTMENT,
March 1st, 1913.

W. D. WOOLLAM,
Offg. Deputy Comptroller General

Revenue, of the Government of India, in India, and in England.

	For details, vide State- ment.	Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
		£	£	£	£
Expenditure—					
Direct Demands on the Revenues	B	8,670,174	8,856,800	8,743,100	9,469,700
Interest	"	2,037,735	2,045,200	1,807,900	1,310,000
Post Office	"	2,008,470	2,049,200	2,036,400	2,067,200
Telegraph	"	1,093,934	1,094,500	1,121,100	1,231,000
Mint	"	116,507	101,400	142,300	103,700
Salaries and Expenses of Civil Departments	"	16,466,166	17,477,300	16,722,900	19,434,500
Miscellaneous Civil Charges	"	4,898,823	4,908,100	4,940,400	5,087,000
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railways: Interest and Miscellaneous Charges	"	12,103,955	12,513,300	12,601,800	13,071,200
Irrigation	"	3,174,883	3,314,900	3,313,100	3,564,600
Other Public Works	"	5,454,048	5,655,200	6,193,600	6,513,100
Military Services	"	20,901,637	20,412,500	20,982,000	21,007,800
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...	77,926,332	79,433,400	79,604,100	83,849,800
<i>Add—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.</i>	End of B	1,414,027	...	4,019,300	...
<i>Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.</i>	"	444,943	1,557,700	...	2,839,200
TOTAL EXPENDITURE CHARGED TO REVENUE . . . . .	...	78,895,416	77,875,700	83,623,400	81,010,600
SURPLUS . . . . .	...	3,940,334	1,476,200	3,361,800	1,311,200
TOTAL . . . . .	...	82,835,750	79,354,000	86,985,300	82,321,800

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	RECEIPTS.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
		£	£	£	£
Surplus	C	3,940,384	1,478,800	3,361,900	1,311,800
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised and deposited by Railway Companies (net)	"	17,497	1,965,800	565,600	3,160,800
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	1,823,173	2,931,100	2,937,000	131,600
Unfunded Debt (net incurred)	"	1,815,193	1,318,700	1,774,700	1,501,400
Deposits and Advances (net)	"	2,209,480	...	4,592,300	...
Loans and Advances by Imperial Government (net Repayments)	"	201,914	...	187,600	13,100
Loans to Local Boards for Railway Construction	"	6,583	6,900	6,900	7,100
Remittances (net)	"	49,524	3,400	146,700	65,200
Secretary of State's Bills drawn	"	25,070,216	15,500,000	27,060,000	21,200,000
TOTAL RECEIPTS . . . . .	...	35,133,914	23,204,000	40,632,700	27,390,400
Opening Balance—India . . . . .	...	13,566,923	11,808,222	12,279,689	18,336,389
England . . . . .	...	18,174,349 ^(a)	19,395,949	19,463,723 ^(a)	10,627,923 ^(a)
TOTAL . . . . .	...	66,875,185	54,408,171	72,376,112	56,354,713

(a) Include balances of the Gold Standard Reserve as shown.

W. D. WOOLLAM,

Offg. Deputy Comptroller General.

DELHI,

FINANCE DEPARTMENT;

March 1st, 1913.

Government of India, in India and in England.

	For details, vide Statement.	DISBURSEMENTS.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Railway, Irrigation and other Capital not charged to Revenue—		£	£	£	£
Outlay on Irrigation Works	C	1,636,531	1,415,500	1,500,000	1,486,700
Outlay on State Railways	"	6,981,384	7,836,700	9,042,000	10,113,400
Initial outlay on new Capital at Delhi	"	4,092	1,333,300	155,200	1,333,300
Outlay of Railway Companies (net)	"	986,530	1,319,500	1,245,000	2,048,300
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	...	9,509,437	11,905,000	11,942,200	14,981,700
Debt, Deposits and Advances—					
Temporary Debt (net Discharged)	C	500,000	4,500,000	4,500,000	...
Deposits and Advances (net)	"	...	1,184,300	...	2,175,800
Loans and Advances by Imperial Government (net Advances)	"	...	165,400	...	...
Loans and Advances by Provincial Governments (net Advances)	"	193,155	240,000	196,800	195,900
Secretary of State's Bill paid	"	24,929,181	15,769,000	26,772,700	21,302,000
TOTAL DISBURSEMENTS	...	35,131,773	33,763,700	43,411,800	38,464,900
Closing Balance—India	—	12,279,669	12,868,022	18,386,389	12,428,789
England	...	19,463,723 ^(a)	7,776,449	10,627,923 ^(a)	5,481,023 ^(a)
TOTAL	...	66,875,165	54,408,171	72,376,112	56,354,712

the notes on pages 14 and 15.

M. F. GAUNTLETT,
Comptroller General.R. W. GILLAN,
Secretary to the Government of India.

A.—Statement of the Revenue

HEADS OF REVENUE	ACCOUNTS, 1911-1912.					REVENUE	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
Principal Heads of Revenue—	R	R	£	£	£	R	R
I.—Land Revenue	11,53,67,189	19,61,03,427	20,764,697	...	20,764,697	7,33,63,000	24,48,11,000
II.—Opium	8,94,19,170	...	5,961,278	...	5,961,278	7,59,42,000	...
III.—Salt	5,08,68,180	...	3,391,212	...	3,391,212	5,00,51,000	...
IV.—Stamps	3,66,43,120	8,55,83,820	4,815,129	...	4,815,129	3,88,29,000	3,76,00,000
V.—Excise	3,39,35,352	8,02,10,933	7,600,753	...	7,600,753	3,46,26,000	8,79,70,000
VI.—Provincial Rates	13,592	82,16,603	548,680	...	548,680	31,000	83,30,000
VII.—Customs	9,70,28,499	...	6,468,567	...	6,468,567	10,47,69,000	...
VIII.—Assessed Taxes	1,36,86,519	1,11,06,662	1,652,878	...	1,652,878	1,42,66,000	1,15,05,000
IX.—Forest	10,38,209	2,82,44,480	1,952,179	...	1,952,179	9,76,000	3,03,77,000
X.—Registration	67,394	66,20,543	445,862	...	445,862	79,000	71,40,000
XI.—Tributes from Native States	89,25,074	...	595,005	...	595,005	90,48,000	...
TOTAL	44,69,92,248	86,60,86,358	54,205,240	...	54,205,240	40,24,58,000	42,78,18,000
XII.—Interest	1,04,88,928	43,87,150	991,789	457,002	1,448,741	1,07,04,000	42,82,000
XIII.—Post Office	3,20,14,179	...	2,134,279	...	2,134,279	3,38,92,000	...
XIV.—Telegraph	1,62,86,543	...	1,082,436	4,989	1,087,425	1,70,37,000	...
XV.—Mint	55,04,452	...	366,963	187	367,100	79,80,000	...
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	2,90,643	45,64,247	323,660	...	323,660	2,35,000	49,15,000
{ Jails	3,75,083	34,25,232	253,354	...	253,354	3,76,000	33,50,000
XVII.—Police	59,506	17,81,559	122,738	...	122,738	61,000	19,80,000
XVIII.—Ports and Pilotage . . . . .	...	22,76,052	151,737	...	151,737	...	23,00,000
XIX.—Education	44,906	30,39,247	205,610	...	205,610	50,000	32,40,000
XX.—Medical	7,658	9,82,108	65,988	859	66,847	9,000	11,20,000
XXI.—Scientific and other minor departments	2,75,801	14,22,008	118,187	998	114,185	2,43,000	14,30,000
TOTAL	10,53,597	1,74,90,513	1,236,274	1,857	1,238,131	9,74,000	1,84,32,000
Miscellaneous—							
XXII.—Receipts in aid of Superannuation	12,36,643	7,84,623	134,751	66,719	201,470	12,80,000	8,11,000
XXIII.—Stationery and Printing	6,81,671	7,91,091	95,891	...	95,891	6,33,000	7,95,000
XXIV.—Exchange	15,85,457	...	105,097	...	105,697	16,39,000	...
XXV.—Miscellaneous	25,34,016	30,50,546	372,304	36,714	409,018	15,16,000	28,68,000
TOTAL	60,17,787	46,26,860	769,643	103,433	813,076	50,48,000	44,74,000
Railways—							
XXVI.—State Railways (Gross Receipts)	50,35,67,021	1,16,465	33,578,899	230	33,579,129	55,58,90,000	1,10,00,000
Deduct :—Working Expenses	25,88,61,617	84,107	17,363,048	...	17,363,048	47,39,12,000	89,40,000
Surplus profits paid to Companies, etc.	72,80,008	...	482,001	...	482,001	98,19,000	...
Net Receipts	23,74,75,390	32,358	15,833,850	230	15,834,080	27,21,59,000	20,00,000
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of Interest)	1,92,296	...	12,820	44,825	57,645	2,14,000	...
TOTAL	23,76,67,682	32,358	15,846,670	45,055	15,891,725	27,23,73,000	20,00,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	1,47,35,150	2,09,87,838	2,381,533	...	2,381,533	1,66,61,000	3,24,34,000
Portion of Land Revenue due to Irrigation	1,10,88,126	91,83,851	1,351,465	...	1,351,465	1,22,52,000	1,03,80,000
XXX.—Minor Works and Navigation	13,91,829	23,13,980	247,054	...	247,054	14,16,000	23,52,000
TOTAL	2,72,15,105	3,24,85,669	3,980,052	...	3,980,052	3,03,29,000	3,51,14,000
Other Public Works—							
XXXI.—Civil Works	10,53,848	38,50,019	326,924	...	326,924	5,65,000	39,48,000
Military Receipts—							
XXXII.—Army: Effective	92,45,431	...	616,362	444,668	1,061,030	1,11,00,000	...
Non-Effective	12,45,992	...	83,066	85,270	118,336	12,78,000	...
XXXIII.—Marine	1,04,91,423	...	699,428	479,938	1,179,366	1,23,78,000	...
XXXIV.—Military Works	12,73,487	...	84,900	...	84,900	13,17,000	...
	11,81,866	...	78,791	...	78,791	11,00,000	...
TOTAL	1,29,46,776	...	863,119	479,938	1,343,057	1,47,95,000	...
TOTAL REVENUE	79,71,91,155	42,89,58,927	81,743,339	1,082,411	82,835,750	70,61,55,000	49,40,70,000

India, in India and in England.

ESTIMATE, 1912-1913.				BUDGET ESTIMATE, 1913-14.						Increase + Decrease — of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.		Increase + Decrease — of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.	
Total India converted into £ at Rs15 = £1).	England.	TOTAL.	Increase + Decrease — as compared with Budget Estimate, 1912-13.	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at Rs15 = £1).	England.	TOTAL.					
				Imperial.	Provincial.								
£	£	£	£	₹	₹	£	£	£	£	£	£	£	£
21,244,900	...	21,244,900	-31,100	12,55,99,000	19,53,99,000	21,399,900	...	21,399,900	+123,800	+155,000			
5,062,800	...	5,062,800	+1,440,800	2,10,75,000	...	1,445,000	...	1,445,000	-2,177,000	-3,617,800			
8,336,700	...	8,336,700	-91,100	5,10,80,000	...	3,405,300	...	3,405,300	-22,500	+68,600			
5,095,800	...	5,095,800	+187,800	3,99,35,000	3,85,43,000	5,231,500	...	5,231,500	+323,500	+135,700			
8,173,700	...	8,173,700	+265,800	8,57,80,000	9,04,73,000	8,416,900	...	8,416,900	+509,000	+243,200			
557,300	...	557,300	+6,900	18,000	4,13,000	28,700	...	28,700	-521,700	-528,600			
6,984,600	...	6,984,600	+586,300	10,29,42,000	...	6,862,800	...	6,862,800	+464,500	-121,800			
1,721,400	...	1,721,400	+76,000	1,45,22,000	1,17,50,000	1,751,500	...	1,751,500	+106,100	+30,100			
2,090,200	...	2,090,200	+115,700	10,11,000	2,94,36,000	2,029,800	...	2,029,800	+55,300	-60,400			
481,300	...	481,300	+37,700	90,000	72,89,000	491,900	...	491,900	+48,300	+10,600			
603,000	...	603,000	-900	92,58,000	...	617,200	...	617,200	+13,300	+14,200			
55,351,700	...	55,351,700	+2,593,900	40,19,00,000	37,33,08,000	51,680,500	...	51,680,500	-1,077,300	-3,671,200			
997,700	466,200	1,463,900	+236,600	1,09,90,000	43,27,000	1,017,100	270,200	1,287,300	+60,000	-176,600			
2,259,500	...	2,259,500	+40,600	3,54,12,000	...	2,360,800	...	2,360,800	+141,200	+101,300			
1,135,800	6,200	1,142,000	+76,900	1,78,01,000	...	1,186,800	5,000	1,191,800	+126,700	+49,800			
532,000	...	532,000	+326,300	36,09,000	...	240,600	...	240,600	+34,900	-291,400			
343,800	...	343,800	+21,600	2,82,000	48,90,000	339,500	...	339,500	+17,800	-3,800			
249,000	...	249,000	-500	3,94,000	38,71,000	251,000	...	251,000	+1,500	+2,000			
13,300	...	13,300	+28,800	64,000	17,94,000	124,000	...	124,000	+16,500	-12,300			
157,900	...	157,900	+11,700	...	23,58,000	159,900	...	159,900	+13,700	+2,000			
219,300	...	219,300	+6,600	59,000	34,02,000	230,700	...	230,700	+18,000	+11,400			
75,700	800	76,500	+11,200	10,000	10,84,000	72,900	700	73,600	+8,300	-2,900			
112,200	800	113,000	-10,700	1,80,000	15,71,000	116,800	800	117,600	-6,100	+4,600			
1,293,700	1,600	1,295,300	+68,700	9,69,000	1,84,52,000	1,294,800	1,500	1,296,300	+69,700	+1,000			
138,100	63,100	201,200	+2,100	12,63,000	8,68,000	142,100	64,600	206,700	+7,000	+5,500			
95,200	...	95,200	+200	6,29,000	7,85,000	94,300	...	94,300	-700	-900			
109,300	...	109,300	+109,300	5,00,000	...	33,300	...	33,300	+33,300	-76,000			
294,200	15,200	309,400	+49,100	13,44,000	21,63,000	233,100	21,800	254,900	-3,400	-52,500			
694,800	78,300	773,100	+160,700	37,36,000	33,06,000	502,800	86,400	589,200	+36,800	-123,200			
37,066,800	300	37,066,800	+4,499,900	55,11,90,000	1,10,000	38,753,300	200	38,753,500	+4,186,600	-313,300			
18,266,600	...	18,266,600	-599,900	28,21,62,000	87,000	18,316,600	...	18,316,600	-1,149,900	-550,000			
654,600	...	654,600	-248,500	59,70,000	...	398,000	...	398,000	+18,100	+256,600			
18,145,400	200	18,145,600	+3,656,500	26,30,58,000	23,000	17,538,700	200	17,538,900	+3,049,800	-606,700			
14,300	57,500	71,800	+20,700	2,19,000	...	14,600	70,000	84,600	+33,500	+12,800			
18,169,700	57,700	18,217,400	+3,677,200	26,32,77,000	23,000	17,553,300	70,200	17,623,500	+3,063,200	-593,900			
2,605,700	...	2,605,700	+313,200	1,86,32,000	2,26,61,000	2,619,500	...	2,619,500	+327,000	+13,800			
1,506,000	...	1,506,000	+121,700	1,24,36,000	1,05,10,000	1,529,700	...	1,529,700	+145,400	+23,700			
251,200	...	251,200	+6,900	14,58,000	23,82,000	254,700	...	254,700	+10,400	+3,500			
4,362,900	...	4,362,900	+441,800	3,05,26,000	3,55,33,000	4,403,900	...	4,403,900	+482,800	+41,000			
300,900	...	300,900	-20,000	5,20,000	37,34,000	286,900	...	286,900	-34,000	-14,000			
740,000	324,300	1,064,300	+21,700	1,09,74,000	...	731,600	380,600	1,062,200	+19,600	-2,100			
86,000	36,000	122,000	+8,900	12,97,000	...	86,500	38,000	124,500	+12,200	+3,300			
825,200	380,300	1,165,500	+80,600	1,22,77,000	...	818,100	368,600	1,186,700	+31,600	+1,200			
87,900	...	87,900	-3,900	14,74,000	...	98,300	...	98,300	+7,200	+10,500			
73,300	...	73,300	+1,300	11,40,000	...	76,000	...	76,000	+4,000	+2,700			
983,300	360,300	1,343,600	+28,600	1,48,85,000	...	992,400	368,600	1,361,000	+43,000	+14,400			
88,016,000	970,800	88,986,800	+7,631,300	78,35,65,000	43,92,33,000	81,519,900	801,900	82,321,800	+2,967,800	-4,663,500			

B.—Statement of the Expenditure charged to

HEADS OF EXPENDITURE.	ACCOUNTS, 1911-1912.					REVENUE.	
	INDIA. (RUPEE FIGURES).		Total India (converted into £ at R 15 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES).	
	Imperial.	Provincial.				Imperial.	Provincial.
Direct Demands on the Revenues—	R	R	£	£	£	R	R
1.—Refunds and Drawbacks	36,79,617	13,54,531	335,610	...	335,610	33,83,000	13,63,000
2.—Assignments and Compensations	81,92,300	1,01,31,423	1,221,581	...	1,221,581	81,94,000	1,02,04,000
Charges in respect of Collection, viz. :—							
3.—Land Revenue	40,90,009	5,26,76,175	3,784,418	2,036	3,786,454	41,19,000	5,45,34,000
4.—Opium (including cost of Production)	1,09,17,776	...	727,852	1,800	729,652	90,74,000	...
5.—Salt (including cost of Production)	55,16,410	...	367,761	729	368,490	56,29,000	...
6.—Stamps	—4,65,888	11,19,765	44,259	89,931	134,180	—2,72,000	11,92,000
7.—Excise	21,49,573	41,47,505	419,142	111	419,253	21,09,000	41,07,000
8.—Provincial Rates . . . . .	...	85,418	5,695	...	5,695	...	91,000
9.—Customs	37,63,095	...	250,243	477	250,713	38,98,000	...
10.—Assessed Taxes	2,13,525	2,10,646	28,278	...	28,278	2,22,000	2,17,000
11.—Forest	9,20,585	1,61,19,705	1,136,019	6,183	1,142,202	9,44,000	1,67,94,000
12.—Registration	20,348	37,03,481	248,256	...	248,256	24,000	37,03,000
TOTAL	3,89,88,040	8,95,48,711	8,569,117	101,057	8,670,174	3,78,22,000	9,25,00,000
Interest—							
13.—Interest on Debt	3,66,31,245	1,22,62,002	3,259,580	6,022,639	9,282,229	3,70,12,000	1,29,88,000
Deduct—Amounts chargeable to Railways†	4,56,26,525	...	3,041,768	3,622,442	6,664,210	4,97,64,000	...
" Amounts chargeable to Irrigation	66,69,010	98,25,070	1,066,272	116,695	1,182,967	74,74,000	99,80,000
Remainder chargeable on Ordinary Debt	—1,56,64,290	29,37,532	—848,450	2,283,602	1,435,152	—2,02,26,000	30,05,000
14.—Interest on other obligations	90,38,751	...	602,583	...	602,583	99,14,000	...
TOTAL	—66,25,539	29,37,532	—245,867	2,283,002	2,037,735	—1,03,12,000	30,05,000
15.—Post Office	2,93,08,231	...	1,953,540	54,921	2,008,470	2,97,25,000	...
16.—Telegraph	1,36,53,986	...	910,266	183,668	1,093,934	1,41,29,000	...
17.—Mint	16,63,540	...	110,903	5,604	116,507	26,28,000	...
Salaries and Expenses of Civil Departments—							
18.—General Administration	1,70,71,107	1,56,88,466	2,183,838	442,403	2,626,241	1,03,45,000	1,28,57,000
19.—Law and Justice { Courts	9,30,457	4,37,52,444	2,978,890	3,136	2,981,993	10,30,000	4,39,88,000
{ Jails	18,20,614	1,06,11,372	842,732	...	842,732	18,93,000	1,12,90,000
20.—Police	30,02,378	6,60,17,209	4,601,308	1,671	4,602,977	31,56,000	6,66,10,000
21.—Ports and Pilotage . . . . .	...	27,24,663	181,644	46	181,690	...	27,24,000
22.—Education	7,12,380	2,94,47,531	2,010,661	10,528	2,021,189	15,80,000	3,69,62,000
23.—Ecclesiastical	18,02,747	...	124,183	805	124,488	18,80,000	...
24.—Medical	8,31,604	1,63,26,671	1,143,885	11,605	1,155,490	26,60,000	1,79,88,000
25.—Political	1,27,54,099	16,21,737	958,380	9,769	968,149	1,28,75,000	20,20,000
26.—Scientific and other Minor Departments	69,16,326	71,44,892	937,414	23,791	961,205	58,74,000	84,94,000
TOTAL	4,59,10,712	19,35,82,975	15,962,912	503,254	16,466,166	4,12,43,000	20,29,89,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	32,39,416	...	215,931	11,100	227,031	31,91,000	...
28.—Civil Furlough and Absentee Allowances	19,597	...	1,307	424,435	425,742	16,000	...
29.—Superannuation Allowances and Pensions	12,50,974	1,59,52,891	1,143,924	3,040,496	3,187,420	13,70,000	1,66,94,000
30.—Stationery and Printing	10,92,392	78,79,431	564,788	104,903	669,691	10,74,000	77,37,000
32.—Miscellaneous	9,62,118	43,47,828	353,986	84,913	338,909	11,83,000	34,19,000
TOTAL	65,64,492	2,76,80,150	2,282,976	2,615,847	4,898,823	33,34,000	2,78,51,000
Famine Relief and Insurance—							
33.—Famine Relief	17,14,503	—100	114,293	...	114,293	28,80,000	...
34.—Construction of Protective Railways	4,37,689	...	29,179	15,096	44,275	4,35,000	...
35.—Construction of Protective Irrigation Works	56,88,204	...	376,881	4,584	383,465	62,87,000	...
36.—Reduction or Avoidance of Debt	31,19,505	87,50,000	457,967	...	457,967	13,68,000	87,50,000
TOTAL	1,09,54,901	87,49,900	980,320	19,680	1,000,000	1,09,20,000	87,50,000
Carried over	14,04,13,363	31,74,49,268	30,524,176	5,767,633	36,291,809	13,18,89,000	39,00,43,000

	ACCOUNTS, 1911-1912.				REVISED ESTIMATE, 1912-1913.			
	INDIA.		England.	TOTAL.	INDIA.		England.	TOTAL.
	Amount in Rupees.	Equivalent in £ at R15 = £1.			Amount in Rupees.	Equivalent in £ at R15 = £1.		
† Included under the following heads :—	R	£	£	£	R	£	£	£
State Railways—Interest on Debt	4,24,81,923	2,832,128	3,443,942	6,279,070	4,63,50,000	3,090,000	3,608,900	6,698,900
Ditto —Interest chargeable against Companies on Advances	31,44,602	209,640	175,500	385,140	34,14,000	227,600	175,500	403,100
TOTAL	4,56,26,525	3,041,768	3,622,442	6,664,210	4,97,64,000	3,317,600	3,784,400	7,101,000

Revenues of India, in India and in England.

ESTIMATE, 1912-1913.			Increase + Decrease— as compared with Budget Estimate, 1912-1913.	BUDGET ESTIMATE, 1913-1914.					Increase + Decrease— of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease— of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.
Total India (converted into £ at R15 = £1).	England.	TOTAL.		INDIA. RUPEE (FIGURES).		Total India (converted into £ at R15 = £1).	England.	TOTAL.		
				Imperial.	Provincial.					
£	£	£	£	R	R	£	£	£	£	£
316,400	...	316,400	+44,200	32,44,000	12,78,000	301,500	...	301,500	+29,300	-14,000
1,226,500	...	1,226,500	-1,700	81,89,000	1,03,55,000	1,236,300	...	1,236,300	+8,100	+9,800
3,910,200	2,000	3,912,200	-56,000	47,03,000	5,66,71,000	4,024,900	1,300	4,026,200	+58,000	+114,000
604,900	400	605,300	-82,400	1,70,25,000	...	1,135,000	400	1,135,400	+447,700	+530,100
375,300	900	376,200	-700	56,57,000	...	377,100	1,500	378,600	+1,700	+2,400
61,300	80,000	141,300	-13,700	-1,42,000	12,24,000	72,100	91,000	163,700	+8,700	+22,400
434,300	...	434,400	+400	21,74,000	46,10,000	452,300	...	452,300	+18,300	+17,900
6,100	...	6,100	+200	...	...	...	...	...	-5,900	-6,100
259,800	200	260,000	+4,000	40,03,000	...	266,900	100	267,000	+11,000	+7,000
29,300	...	29,300	-300	2,39,000	2,32,000	31,400	...	31,400	+1,800	+2,100
1,182,500	4,800	1,187,300	-9,900	12,86,000	1,70,14,000	1,220,000	4,600	1,224,600	+27,400	+37,800
248,100	...	248,100	+2,200	27,000	37,64,000	252,700	...	252,700	+6,800	+4,600
8,654,800	88,800	8,743,100	-113,700	4,64,05,000	9,41,48,000	9,370,200	99,500	9,469,700	+62,900	+726,800
2,333,400	6,204,100	9,537,500	-37,800	3,80,85,000	1,34,15,000	3,433,300	5,912,800	9,346,100	-229,000	-191,400
3,317,600	3,784,300	7,101,900	-160,700	5,37,06,000	...	3,580,400	3,806,800	7,387,200	-448,000	-285,300
1,163,800	124,800	1,288,600	-47,100	81,52,000	1,03,42,000	1,232,900	126,900	1,359,800	-118,200	-71,200
1,148,000	2,295,000	1,147,000	-245,400	-2,37,73,000	30,73,000	-1,380,000	1,979,100	599,100	-798,300	-547,900
680,900	...	680,900	+8,100	1,08,64,000	...	710,900	...	710,900	+58,100	+50,000
487,100	2,295,000	1,807,900	-237,300	-1,31,09,000	30,73,000	-669,100	1,979,100	1,310,000	-735,200	-497,900
1,981,700	54,700	2,036,400	-12,800	2,99,04,000	...	1,993,600	63,600	2,057,200	+8,000	+20,800
941,900	179,200	1,121,100	+26,800	1,45,96,000	...	973,100	257,900	1,231,000	+136,500	+109,900
135,200	7,100	142,300	+40,800	14,33,000	...	95,600	8,100	103,700	+2,300	-38,800
1,546,800	380,800	1,927,600	+23,600	1,04,07,000	1,28,27,000	1,548,900	390,000	1,938,900	+34,900	+11,300
1,206,900	3,200	3,000,100	+23,000	11,48,000	4,43,16,000	3,030,900	500	3,031,400	+54,300	+31,300
878,500	...	878,500	-10,700	19,44,000	1,14,88,000	895,100	...	895,100	+5,900	+16,000
4,551,800	1,600	4,553,400	-7,600	37,59,000	7,09,12,000	4,938,100	1,500	4,939,600	+278,000	+286,200
185,700	100	185,800	+10,200	...	29,83,000	198,900	100	199,000	+23,400	+13,200
2,506,100	10,600	2,516,600	-491,300	20,62,000	5,90,09,000	4,071,400	10,500	4,081,900	+1,014,000	+1,505,300
125,300	400	125,700	-6,200	19,32,000	...	128,800	400	129,200	-2,700	+3,500
1,376,500	12,100	1,388,600	-306,200	23,65,000	2,78,63,000	2,015,200	12,000	2,027,200	+332,400	+638,600
903,400	9,600	1,003,000	+76,700	1,32,70,000	25,73,000	1,056,200	22,800	1,079,000	+152,700	+78,000
97,600	26,000	993,600	-65,900	63,69,000	98,95,000	1,084,300	28,900	1,113,200	+63,700	+129,600
16,278,800	444,300	16,722,900	-754,400	4,32,56,000	24,12,61,000	18,967,800	468,700	19,434,500	+1,967,200	+2,711,800
212,700	11,300	224,000	-5,000	32,39,000	...	216,900	11,100	227,000	-2,000	+8,000
1,100	400,000	410,100	+5,600	12,000	...	800	404,000	404,800	+300	-5,300
1,200,300	2,074,000	3,278,300	+33,600	15,35,000	1,72,77,000	1,254,100	2,077,000	3,331,100	+86,400	+52,800
587,400	96,400	683,800	-7,900	11,96,000	77,15,000	594,100	84,600	678,700	-13,000	-5,100
308,800	37,400	344,200	+6,000	21,48,000	38,06,000	396,900	48,500	445,400	+107,200	+101,200
2,312,300	2,625,100	4,940,400	+32,300	81,30,000	2,87,98,000	2,461,800	2,625,200	5,087,000	+178,900	+146,600
188,700	...	188,700	+55,200	6,99,000	...	46,600	...	46,600	-86,900	-142,100
29,000	14,800	43,800	+1,600	1,29,000	...	8,600	...	8,600	-34,700	-25,300
419,100	7,100	426,200	-30,500	72,63,000	...	484,200	7,200	491,400	+34,700	+65,200
341,200	...	341,200	-25,300	30,51,000	37,50,000	453,400	...	453,400	+86,900	+112,200
978,900	22,000	1,000,000	...	1,11,42,000	37,50,000	992,800	7,200	1,000,000	...	...
1,705,400	5,718,700	36,514,100	-1,018,400	14,17,57,000	37,10,30,000	34,185,800	5,507,300	39,693,100	+2,160,600	+3,179,000

BUDGET ESTIMATE, 1913-1914.

INDIA.		England.	TOTAL.
Amount in Rupees.	Equivalent in £ at R15 = £1.		
R	£	£	£
10,79,000	3,838,600	3,831,300	6,969,900
78,27,000	241,800	175,500	417,300
27,01,000	3,580,400	3,808,800	7,389,200

B.—Statement of the Expenditure charged to

HEADS OF EXPENDITURE.	ACCOUNTS, 1911-1912.					REVENUE	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R 15 = £1)	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
	R	R	£	£	£	R	R
Brought forward	14,04,13,363	31,74,49,263	30,524,176	5,767,633	36,291,809	13,18,89,000	33,00,42,424
Railways—							
38.—State Railways: Interest on Debt	4,24,81,923	...	2,832,128	3,446,942	6,279,070	4,63,50,000	...
Annuities in purchase of Railways	...	...	...	3,357,301	3,357,301	...	...
Sinking Funds	...	...	...	177,677	177,677	...	...
Interest chargeable against Companies on Advances	31,44,602	...	209,640	175,500	385,140	34,14,000	...
Interest on Capital deposited by Companies	26,80,203	...	178,680	1,647,290	1,825,970	23,98,000	...
40.—Subsidized Companies: Land, etc.	8,96,204	13,190	60,626	...	60,626	7,64,000	19,11,000
41.—Miscellaneous Railway Expenditure	2,62,400	10,160	18,171	...	18,171	8,47,000	9,11,000
TOTAL	4,94,65,332	23,350	3,299,245	8,804,710	12,103,955	5,42,73,000	29,00,000
Irrigation—							
42.—Major Works: Working Expenses	75,78,960	95,97,583	1,145,103	...	1,145,103	76,90,000	94,43,000
Interest on Debt	66,69,010	93,25,070	1,066,272	116,595	1,182,867	74,74,000	90,50,000
42A.—Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	...	...	...	...	...	...	...
43.—Minor Works and Navigation	39,65,122	87,25,975	846,079	840	846,913	41,93,000	90,11,000
TOTAL	1,82,13,092	2,76,48,628	3,057,443	117,435	3,174,883	1,93,57,000	2,84,39,000
Other Public Works—							
44.—Construction of Railways charged to Provincial Revenues	...	12,535	836	...	836	...	61,000
45.—Civil Works	1,12,37,405	6,92,88,892	5,368,419	84,793	5,453,212	1,62,75,000	7,52,10,000
TOTAL	1,12,37,405	6,93,01,427	5,369,255	84,793	5,454,049	1,62,75,000	7,52,71,000
Military Services—							
46.—Army: Effective	20,84,03,972	...	13,893,598	2,439,364	16,332,962	20,51,01,000	...
Non-Effective	1,04,85,675	...	699,045	2,504,539	3,203,584	1,08,12,000	...
	21,88,89,647	...	14,592,643	4,943,903	19,536,546	21,57,13,000	...
46A.—Marine	37,01,939	...	250,793	199,932	450,725	37,92,000	...
47.—Military Works	1,30,83,104	...	872,407	87,250	909,657	1,27,59,000	...
47A.—Special Defences (1902)	40,576	...	2,706	2,001	4,706	1,00,000	...
TOTAL	23,57,78,260	...	15,718,551	5,183,086	20,901,637	23,23,64,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	45,51,07,452	41,44,22,873	57,968,675	19,957,657	77,926,332	45,41,58,000	43,87,80,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	2,12,10,407	1,414,027	...	1,414,027	...	6,02,90,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	66,74,153	444,943	...	444,943	...	...
Total Expenditure charged to Revenue	45,51,07,452	42,89,58,927	59,937,759	19,957,657	78,895,416	45,41,58,000	49,40,70,000

Capital Expenditure not charged to Revenue—	ACCOUNTS, 1911-1912.			
	INDIA.		England.	Total.
	Amount in Rupees.	Equivalent in £ at R 15 = £1.		
	R	£	£	£
48.—State Railways	7,26,11,789	4,840,796	2,140,396	6,981,192
49.—Irrigation Works	2,17,33,198	1,448,890	87,651	1,536,541
TOTAL	9,43,44,987	6,289,686	2,228,249	8,517,935
51.—Initial Expenditure on new Capital at Delhi	74,799	4,986	6	4,992

Revenue of India, in India and in England—continued.

ESTIMATE, 1912-1913.				BUDGET ESTIMATE, 1913-1914.					Increase + Decrease— of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease— of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.
Total India converted into £ at R15 = £1.	England.	TOTAL.	Increase + Decrease— as compared with Budget Estimate, 1912-1913.	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R15 = £1).	England.	TOTAL.		
£	£	£	£	Imperial.	Provincial.	£	£	£	£	£
31,795,400	5,718,700	36,514,100	-1,018,400	14,17,57,000	37,10,30,000	34,185,800	5,507,300	39,693,100	+ 2,160,600	+ 3,179,000
3,080,000	3,008,800	6,088,800	+ 185,200	5,09,79,000	...	3,338,600	3,631,300	6,969,900	+ 456,800	+ 271,100
...	3,357,700	3,357,700	- 100	...	...	...	3,379,500	3,379,500	+ 21,700	+ 21,800
...	184,300	184,300	...	...	...	...	191,500	191,500	+ 7,200	+ 7,200
227,600	175,500	403,100	-24,500	36,27,000	...	241,800	175,500	417,300	-10,300	+ 14,200
193,200	1,654,900	1,848,100	-14,600	34,33,000	...	228,900	1,726,200	1,955,100	+ 92,400	+ 107,000
52,200	...	52,200	-69,000	16,00,000	10,000	107,300	...	107,300	-18,900	+ 55,100
57,100	...	57,100	+ 6,000	7,58,000	...	59,800	...	59,800	-500	-6,500
3,620,100	8,981,200	12,601,300	+83,000	5,94,97,000	10,000	3,967,200	9,104,000	13,071,200	+ 552,900	+ 469,900
1,142,300	...	1,142,300	+ 36,400	78,61,000	95,78,000	1,162,600	...	1,162,600	+ 56,700	+ 20,300
1,163,800	124,800	1,288,600	+ 47,100	81,52,000	1,03,42,000	1,232,900	126,900	1,359,800	+ 118,300	+ 71,200
...	...	...	-43,300	16,29,000	...	108,600	...	108,600	+ 65,300	+ 108,600
880,300	1,900	882,200	-42,000	45,91,000	93,95,000	926,400	7,200	933,600	+ 9,400	+ 51,400
3,186,400	126,700	3,313,100	-1,800	2,22,33,000	2,92,25,000	3,430,500	134,100	3,564,600	+ 200,700	+ 251,500
4,100	...	4,100	+ 600	...	32,000	2,100	...	2,100	-1,400	-2,000
6,069,000	90,500	6,169,500	+ 587,800	1,48,59,000	8,15,25,000	6,425,600	85,400	6,511,000	+ 859,500	+ 321,500
6,108,100	90,500	6,198,600	+ 538,400	1,48,59,000	8,15,57,000	6,427,700	85,400	6,513,100	+ 857,900	+ 319,500
13,973,400	2,692,500	16,665,900	+ 510,900	20,36,18,000	...	13,574,500	2,723,000	16,297,500	+ 442,500	-68,400
707,500	2,535,300	3,242,800	+ 13,100	1,06,40,000	...	709,400	2,549,000	3,258,400	+ 28,700	+ 15,600
14,380,900	5,227,900	19,608,700	+ 524,000	21,42,58,000	...	14,283,800	5,272,000	19,555,900	+ 471,200	-52,800
252,800	224,000	476,800	+ 29,700	34,01,000	...	226,700	251,600	478,300	+ 31,200	+ 1,500
850,800	30,000	880,800	+ 20,100	1,39,39,000	...	929,300	19,800	949,100	+ 88,600	+ 68,500
6,600	9,300	15,900	-4,300	2,62,000	...	17,400	7,100	24,500	+ 4,300	+ 8,600
15,490,900	5,491,100	20,982,000	+ 569,500	23,18,60,000	...	15,457,300	5,550,500	21,007,800	+ 595,800	+ 25,800
59,16,900	20,408,200	79,604,100	+ 170,700	47,02,06,000	48,18,22,000	63,468,500	20,381,300	83,849,800	+ 4,416,400	+ 4,245,700
4,019,300	...	4,019,300	+ 5,577,000	...	...	...	...	...	-1,281,500	-6,858,500
...	...	...	...	...	4,25,59,000	2,839,200	...	2,839,200	...	...
83,216,200	20,408,200	83,623,400	+ 5,747,700	47,02,06,000	43,92,33,000	60,629,300	20,381,300	81,010,600	+ 3,184,900	-2,612,800

REVISED ESTIMATE, 1912-1913.				BUDGET ESTIMATE, 1913-1914.			
INDIA.		England.	TOTAL.	INDIA		England.	TOTAL.
Amount in Rupees.	Equivalent in £ at R15 = £1.			Amount in Rupees.	Equivalent in £ at R15 = £1.		
Rs.	£	£	£	Rs.	£	£	£
9,81,00,000	6,540,000	2,502,000	9,042,000	11,40,53,000	7,603,500	2,509,900	10,113,400
2,50,01,000	1,466,700	83,300	1,550,000	2,06,77,000	1,378,500	88,200	1,466,700
10,01,01,000	8,006,700	2,535,300	10,542,000	13,47,30,000	8,982,000	2,598,100	11,580,100
22,23,000	148,200	7,000	155,200	1,99,25,000	1,328,300	5,000	1,333,300

C.—Statement of Receipts and Disbursement of the

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913			BUDGET ESTIMATE, 1913-1914		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A)	81,743,339	1,092,411	82,835,750	86,015,000	970,300	86,985,300	81,519,900	801,900	82,321,800
Excess of Revenue over Expenditure charged to Revenue			3,940,334			3,361,900			1,311,200
Railway, Irrigation, and other Capital not charged to Revenue—									
OUTLAY OF RAILWAY COMPANIES—									
Repayments	...	2,020	2,020	...	4,000	4,000	...	2,000	2,000
Net			0			0			
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
On account of Subscribed Capital	57,497	...	57,497	70,600	905,000	975,600	160,900	4,415,000	4,575,900
Net			17,497			565,600			3,160,900
Permanent Debt Incurred—									
Sterling Debt—									
India Stock	...	2,855,108		...	3,000,000		...	...
Rupee Debt—									
Rupee Loan	1,333,333	...		2,000,000	...		2,000,000	...	
TOTAL	1,333,333	2,855,108	4,188,436	2,000,000	3,000,000	5,000,000	2,000,000	...	2,000,000
Net			1,823,173			2,937,000			131,600
Temporary Debt Incurred—									
Temporary Loans	...	4,500,000	4,500,000	...	...	...	...	...	...
Net			0			0			
Unfunded Debt—									
Deposits of Service Funds	89,721	...		90,100	...		90,000	...	
Savings Bank Deposits	6,760,853	...		7,556,700	...		7,509,800	...	
TOTAL	6,840,576	...	6,840,576	7,646,800	...	7,646,800	7,599,800	...	7,599,800
Net			1,815,193			1,774,700			1,501,400
Deposits and Advances—									
Balances of Provincial Allotments	1,414,027	...		4,019,300	...		...	...
Appropriation for Reduction or Avoidance of Debt	457,967	...		341,200	...		458,400	...	
Deposits of Local Funds—									
District Funds	3,096,473	...		4,170,500	...		3,914,000	...	
Other Funds	1,194,802	...		1,347,500	...		1,182,500	...	
Deposits of Sinking Funds	27,552	...		42,100	...		43,800	...	
Gold Standard Reserve	...	9,465,535		9,265,700	11,268,900		...	6,178,100	
Currency Reserve—									
Council Bills appropriated	...	1,988,333		...	1,600,000		...	...
Gold received from India	...	...		...	...		...	...
Gold transferred	1,988,333	...		...	...		...	...
Departmental and Judicial Deposits	24,965,219	...		26,870,900	...		26,204,700	...	
Advances	10,604,375	27,227		5,198,600	8,600		44,606,800	24,600	
Suspense Accounts	287,178	...		128,100	...		17,600	...	
Exchange on Remittance Accounts (not)	22,555	...		...	...		...	...
Miscellaneous	26,174	...		2,400	...		6,800	...	
TOTAL	44,684,715	11,501,095	56,185,810	45,888,900	12,572,500	58,258,800	36,429,600	6,202,700	42,632,300
Net			2,209,480			4,592,300			
Carried over	184,659,400	19,950,638		141,118,700	17,751,800		127,710,200	11,421,800	

Government of India, in India and in England.

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Expenditure, Imperial and Provincial (from Statement B)	£ 57,968,675	£ 19,957,657	£ 77,926,332	£ 59,195,900	£ 20,408,200	£ 79,604,100	£ 63,468,500	£ 20,381,300	£ 83,849,800
2d—Provincial Surpluses transferred to "Deposits"	1,414,027	...	1,414,027	4,019,300	...	4,019,300	...	...	...
Deduct—Provincial Deficits charged to "Deposits"	444,948	...	444,948	...	...	...	2,839,200	...	2,839,200
• TOTAL	58,937,759	19,957,657	78,895,416	63,215,200	20,408,200	83,623,400	66,307,700	20,381,300	86,689,000
Railway, Irrigation, and other Capital not charged to Revenue—									
OUTLAY ON IRRIGATION WORKS	1,448,880	87,651	1,536,531	1,466,700	33,300	1,500,000	1,378,500	88,200	1,466,700
OUTLAY ON STATE RAILWAYS	4,840,788	2,140,598	6,981,384	6,540,000	2,502,000	9,042,000	7,603,500	2,509,900	10,113,400
INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI	4,986	6	4,992	148,200	7,000	155,200	1,338,300	5,000	1,343,300
OUTLAY OF RAILWAY COMPANIES—									
Payments for Capital outlay	814,614	673,945	988,559	171,700	1,077,800	1,249,500	227,400	1,832,900	2,060,300
Net			988,559			1,249,500			2,060,300
PAID AND DEPOSITED BY RAILWAY COMPANIES—									
Payments for discharge of Debentures	...	40,000	40,000	...	410,000	410,000	...	1,415,000	1,415,000
Net			0			0			0
Permanent Debt Discharged—									
Berling Debt—									
Madras Railway Debentures	...	868,700	...	...	249,700	...	...	170,000	...
Indian Midland Do.	...	907,500	...	...	1,227,900	...	...	1,111,200	...
India Bonds	...	500,000	...	...	500,000	...	...	500,000	...
2d—Debt—									
4½ p.c. loans	87	...	...	...	...	...	...	...	...
4 p.c. Loans	80,910	...	...	82,400	...	...	82,400	...	...
3½ p.c. Loans	200	...	...	100	...	...	100	...	...
3 p.c. Loans	7,886	...	...	2,800	...	...	4,800	...	...
Provincial Debentures	...	...	...	100	...	...	...	...	...
TOTAL	89,033	2,276,200	2,365,233	85,400	1,977,600	2,063,000	87,300	1,781,200	1,868,500
Net			0			0			0
Temporary Debt Discharged—									
Temporary Loans	...	5,000,000	5,000,000	...	4,500,000	4,500,000	...	...	...
Net			500,000			4,500,000			0
Unfunded Debt—									
Special Loans	269	...	...	200	...	...	200	...	...
Deposits of Service Funds	93,577	...	...	93,700	...	...	93,200	...	...
Savings Bank Deposits	4,931,537	...	...	5,778,200	...	...	6,002,000	...	...
TOTAL	5,025,383	...	5,025,383	5,872,100	...	5,872,100	6,098,400	...	6,098,400
Net			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	444,948	...	...	...	...	...	2,839,200	...	...
Deposits of Local Funds—									
District Funds	3,593,981	...	...	4,015,800	...	...	3,847,800	...	...
Other Funds	1,121,303	...	...	1,215,200	...	...	1,134,300	...	...
Gold Standard Reserve	...	9,889,183	...	3,285,700	11,332,800	...	...	6,164,500	...
Currency Reserve—									
Council Bills appropriated	1,989,833	...	...	...	...	...	...	...	...
Gold Transferred	...	655,000	...	...	1,600,000	...	...	...	...
Sums invested	...	1,333,333	...	...	...	...	...	...	...
Departmental and Judicial Deposits	24,514,769	...	...	26,653,700	...	...	26,133,300	...	...
Advances	10,281,543	78,813	...	5,198,100	180,100	...	4,594,200	35,000	...
Expense Accounts	111,078	...	...	186,700	...	...	69,800	...	...
Exchange on Remittance account (net)	...	...	...	18,800	...	...	...	...	...
Miscellaneous	19,027	24	...	...	...	...	...	...	...
TOTAL	42,024,977	11,951,353	53,976,330	40,553,800	13,112,700	53,666,500	38,618,100	6,189,500	44,807,600
Net			0			0			2,175,300
Carried over	112,689,445	42,127,410		118,038,100	44,028,100		115,970,800	34,193,000	

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.		
	India.	England.	TOTAL.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	134,659,400	19,950,638		141,118,700	17,751,800		127,710,200	11,421,000	
Loans and Advances by Imperial Government	264,742	...	264,742	260,000	...	260,000	199,000	...	199,000
Net			201,914			187,600			13,100
Loans and Advances by Provincial Governments	986,707	...	986,707	1,091,800	...	1,091,800	937,000	...	937,000
Net			0			0			0
Loans to Local Boards for Railway Construction	6,583	...	6,583	6,900	...	6,900	7,100	...	7,100
Net			6,583			6,900			7,100
Remittances—									
Inland Money Orders	82,427,579	...		83,333,300	...		84,693,400	...	
Other Local Remittances	87,885	...		440,100	...		434,700	...	
Other Departmental Accounts	6,226	...		...	...		...	...
Net Receipts by Civil Treasuries from—									
Post Office	2,168,276	...		2,241,900	...		2,028,300	...	
Railways	12,606,038	...		14,765,700	...		13,704,100	...	
Public Works	8,700	...		...	...		...	...
Net Receipts from Civil Treasuries by—									
Telegraph	733,423	...		733,700	...		718,300	...	
Marine	291,885	...		260,100	...		199,300	...	
Military Works	738,526	...		719,400	...		803,100	...	
Military	13,268,513	...		13,146,600	...		13,017,800	...	
Remittance Account between England and India—									
Purchase of Silver	...	...		7,060,000	...		...	...
Railway transactions	9,193,707	7,955		3,650,300	24,600		4,914,900	504,800	
Other	903,598	1,253,414		2,559,900	1,877,700		761,800	1,300,000	
TOTAL	65,436,355	1,261,019	66,697,424	78,911,000	1,902,300	80,813,300	71,285,700	1,891,800	73,180,500
Net			49,524			146,700			65,200
Secretary of State's Bills drawn	...	25,070,216	25,070,216	...	27,000,000	27,000,000	...	21,200,000	21,200,000
TOTAL RECEIPTS	201,853,847	46,281,923		221,387,900	46,714,100		200,139,600	34,516,400	
Opening Balance	13,566,922	(a) 13,174,349		12,279,689	(b) 19,493,723		13,336,389	(c) 10,627,923	
GRAND TOTAL	214,920,769	64,456,272		233,667,589	66,177,823		213,475,989	45,144,323	

(a) Of this amount £1,477,358 represents the funds of the Gold Standard Reserve.

(c) " " £1,005,000 " " " " " "

DELHI,
FINANCE DEPARTMENT
March 1st, 1913.

W. D. WOOLLAM,
Offg. Deputy Comptroller General.

D.—Account of Provincial Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.

Provincial Balances.

	Central Provin- ces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Equival- ent in Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Accounts, 1911-1912.										
Balance at end of 1910-1911	27,72,214	54,08,035	72,89,698	1,30,78,265	81,90,485	69,74,978	1,55,90,102	1,68,06,851	7,61,10,168	5,000
Added in 1911-1912	12,14,573	...	32,18,802	82,93,235	1,44,240	33,98,055	29,38,502	...	2,12,10,407	1,414
Spent in 1911-1912	...	12,60,040	...	...	...	...	...	54,14,118	66,74,153	444
Balance at end of 1911-1912	39,86,787	41,48,025	1,25,08,500	2,13,74,500	88,34,725	1,03,73,033	1,85,28,604	1,08,92,238	9,06,43,412	6,043
Revised Esti- mate, 1912-1913.			Assam.	New Bengal.	Bihar and Orissa.					
Balance at end of 1911-1912	39,86,787	41,48,025	41,93,000	1,66,25,000	1,30,02,000	88,34,725	1,03,73,033	1,85,28,604	1,08,92,238	6,043
Added in 1912-1913	44,97,000	69,12,000	35,59,000	1,17,73,000	65,69,000	33,28,000	34,36,000	43,01,000	59,15,000	4,019
Spent in 1912-1913	...	...	...	...	...	...	...	...	...	...
Balance at end of 1912-1913	84,83,787	1,10,60,025	77,55,000	2,83,98,000	1,96,31,000	1,71,62,725	1,86,09,033	2,28,29,604	1,68,07,238	10,062
Budget Esti- mate, 1913-1914.										
Balance at end of 1912-1913	84,83,787	1,10,60,025	77,55,000	2,83,98,000	1,96,31,000	1,71,62,725	1,86,09,033	2,28,29,604	1,68,07,238	10,062
Added in 1913-1914	...	...	...	...	...	...	...	...	...	...
Spent in 1913-1914	8,68,000	51,54,000	19,34,000	89,03,000	46,09,000	39,98,000	43,87,000	80,91,000	45,85,000	2,814
Balance at end of 1913-1914	76,15,787	59,06,025	57,61,000	1,94,95,000	1,50,22,000	1,31,64,725	1,44,22,033	1,47,88,604	1,22,22,238	7,248

W. D. WOOLLAM,
Offg. Deputy Comptroller General.

DELHI,
FINANCE DEPARTMENT;
March 1st, 1913.

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

E.—Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

REVENUE AND EXPENDITURE.	ACCOUNTS, 1911-1912.					REVISED ESTI- MATE, 1912-1913.		BUDGET ESTI- MATE, 1913-1914.	
	Revenue.	EXPENDITURE.		Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
		Refunds and Assign- ments.	Cost of Collection and Pro- duction.						
Revenue Heads.	£	£	£	£	£	£	£	£	£
Land Revenue (excluding that due to Irrigation)	20,764,697	704,370	3,783,454	16,213,873		16,566,800		16,610,700	
Opium	5,961,278	3,614	729,452	5,228,212		4,448,400		306,000	
Salt	3,391,212	254,476	368,490	2,768,246		2,701,100		2,768,000	
Stamps	4,815,129	55,595	134,100	4,625,344		4,899,300		5,012,500	
Excise	7,609,753	76,878	419,253	7,113,627		7,060,500		7,877,400	
Provincial Rates	543,680	580	5,695	542,405		553,000		27,900	
Customs	6,468,567	181,837	250,713	6,036,017		6,574,100		6,445,600	
Assessed Taxes	1,662,978	10,827	28,278	1,613,773		1,681,600		1,709,600	
Forest	1,952,179	6,537	1,142,202	803,440		897,400		799,700	
Registration	445,862	1,124	248,256	196,482		281,800		238,100	
Tributes	595,005	201,358	...	393,647		398,100		415,300	
TOTAL	54,205,240	1,557,191	7,112,983	45,535,036		46,608,600		42,210,800	
Total deduction from Revenue		8,370,174							
Expenditure Heads.	1,448,741	2,037,735			588,994		344,000		22,700
Services Interest									
Post office	2,134,279	2,008,470		125,809		223,100		803,600	
Telegraph	1,087,425	1,093,914		6,509		20,900		39,200	
Railways	15,891,725	12,103,955		3,787,770		5,610,100		4,552,300	
Irrigation	3,930,052	3,174,883		805,169		1,049,800		839,300	
Civil Works, etc.	326,924	5,454,048			5,127,124		5,892,700		6,226,200
Mint	367,100	116,507		250,593		389,700		136,900	
Civil Departments	1,238,131	13,436,166			15,228,035		15,427,600		18,138,200
Superannuation	201,470	3,137,420			2,935,950		3,077,100		3,124,400
Exchange	105,697	...		105,697		109,300		33,300	
Miscellaneous	409,018	886,909		20,109		36,800		190,500	
Other heads	96,891	1,322,494			1,225,603		1,222,700		1,216,200
Relief (Famine Relief)	...	114,293			114,293		188,700		41,800
Other heads	...	885,707			885,707		811,300		953,400
Army (Effective)	1,061,030	13,332,912			15,271,932		15,301,000		15,235,800
Army (Non-effective)	118,336	3,203,581			3,085,248		3,121,600		3,138,000
Naval	84,900	450,723			365,828		389,000		380,000
Military works	78,791	909,67			830,838		807,300		873,100
Special Defence (1902)	...	4,703			4,703		15,900		24,500
TOTAL	82,835,750	77,926,332	4,909,418		9,990,84	7,981,200	4,019,300	2,839,200	1,528,000
Surplus		969,084							
Capital and deposited by Railway Companies			(net)	17,497		565,600		3,160,900	
Outlay on Irrigation Works			(net)		1,536,531		1,500,000		1,436,700
Outlay on State Railways			(net)		6,981,384		9,042,000		10,113,400
Initial outlay on new Capital at Delhi			(net)		4,992		155,200		1,333,300
Outlay of Railway Companies			(net)		406,530		1,245,100		2,048,300
Permanent Debt			(net)	1,823,173		2,937,000		121,400	
Temporary Debt			(net)		500,000		4,500,000		
Unfunded Debt			(net)	1,815,193		1,774,700		1,501,400	
Loans and Advances by Imperial Government			(net)	201,914		187,600		13,100	
Loans and Advances by Provincial Governments			(net)		193,155		193,900		125,900
Loans to Local Boards for Railway Construction			(net)	6,583		6,000		7,100	
Deposits and Advances			(net)	2,209,480		4,692,300			2,175,300
Remittances			(net)	49,524		146,700		65,200	
Secretary of State's Bills drawn			(net)	25,070,213		27,000,000		21,200,000	
Secretary of State's Bills paid			(net)		24,929,181		26,772,700		21,202,000
Opening Balance			(net)	35,139,914	35,131,773	40,632,700	41,411,800	27,300,400	38,464,900
Closing Balance			(net)	31,741,271	31,743,412	31,743,412	28,904,312	28,904,312	17,889,812
TOTAL	66,875,185	66,875,185			72,376,112	72,376,112	56,354,712	56,354,712	

W. D. WOOLLAM,

Deputy Comptroller General.

M. F. GAUNTLETT,

Comptroller General.

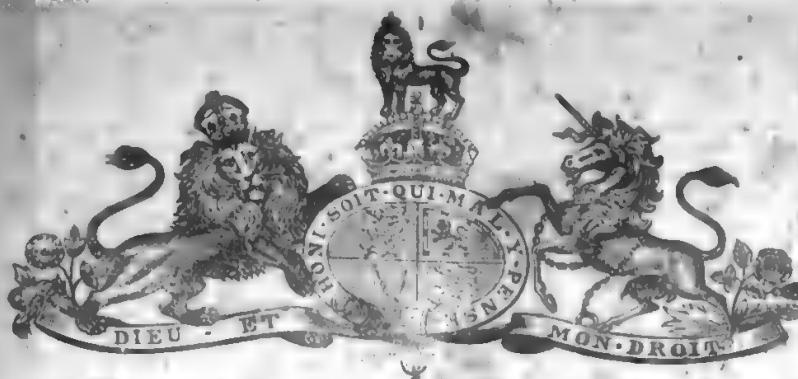
R. W. GILLAN,

Secretary to the Government of India.

DELHI,

FINANCE DEPARTMENT;

March 1st, 1913.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, TUESDAY, MARCH , 1913.

HOME DEPARTMENT.

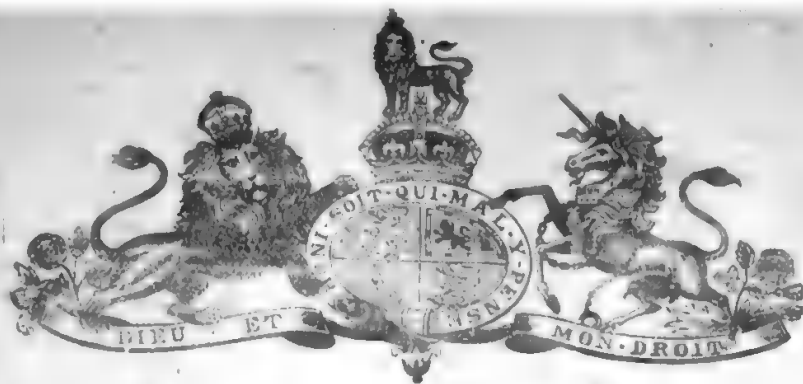
NOTIFICATION.

Delhi, the 11th March 1913.

No. 1671-C.—In pursuance of the notification of the Governor-General in Council, no. 1008, dated the 1st October 1912, issued in accordance with the provisions of Section 3 of the Delhi Laws Act, 1912 (XIII of 1912), and in exercise of the powers conferred by Section 12 of the Indian Press Act, 1910 (I of 1910), the Governor-General in Council is pleased to declare the leaflet entitled "Yugantar Circular. The Delhi Bomb" and subscribed "Bande Mataram" to be forfeited to His Majesty, on the ground that the said leaflet contains words which are likely to excite disaffection towards His Majesty or the Government established by law in British India.

H. WHEELER,

Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, TUESDAY, MARCH 11, 1913.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATION.

Delhi, the 11th March 1913.

No. 189-C.—In exercise of the power conferred by Section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the leaflet entitled "Yugantar Circular. The Delhi Bomb" and subscribed "Bande Mataram."

R. E. ENTHOVEN,

Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, MONDAY, MARCH 17, 1913.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Delhi, the 17th March 1913.

No. 1076 M.—His Excellency the Viceroy and Governor-General will leave Delhi by special train to-day and arrive at Dehra Dun on Tuesday, the 18th March 1913. His Excellency's departure from Delhi and arrival at Dehra Dun will be private.

A Viceregal salute will be fired on the occasion of His Excellency's departure from Delhi and arrival at Dehra Dun.

All covers intended to reach His Excellency the Viceroy and party during his visit to Dehra Dun should be addressed "Viceroy's Camp" without the addition of any post town.

The party accompanying His Excellency will be:—

Her Excellency the Lady Hardinge.

Miss Sandford.

Lt.-Colonel F. A. Maxwell, V.C., C.S.I., D.S.O., Military Secretary.

Major the Hon'ble H. J. Fraser, M.V.O., A.-D.-C.

Captain F. A. Nicolson, A.-D.-C.

Captain J. J. Astor, A.-D.-C.

By command,

F. A. MAXWELL, *Lt.-Colonel,*
Military Secretary to the Viceroy.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, TUESDAY, MARCH 18, 1913.

FOREIGN DEPARTMENT.

NOTIFICATION.

Delhi, the 18th March 1913.

No. 2-I. E.—D.—His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Imperial Majesty the King, Emperor of India, has been graciously pleased to make the following appointment to the said Order, with effect from the 12th March 1913:—

To be a Knight Grand Commander.

His Excellency the Right Hon'ble Freeman Freeman-Thomas Baron Willingdon of Ratton, Governor of the Presidency of Bombay.

By Order of the Grand Master,

A. H. McMAHON,
*Secretary to the Most Eminent Order of the
Indian Empire.*



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, THURSDAY, MARCH 20, 1913.

GOVERNMENT OF INDIA.
FINANCE DEPARTMENT.

Speech of the Honourable Finance Member

INTRODUCING THE

BUDGET FOR 1913-14.

I have to lay before the Council the Budget for 1913-14 in its final form. The Financial Statement which I presented on the 1st of March has since then been subjected to criticism and discussion, and as the result I think I am entitled to claim that our financial arrangements have the approval of the great majority of Hon'ble Members. We have made a further examination of the figures in the light of the latest information available and the final form which they take is shown in the statements which are in the hands of Hon'ble Members, and in the explanatory memorandum which also has been revised and brought up to date.

2. The changes in the figures which I have to describe on a comparison with those entered in the Financial Statement are few and of no great importance, and I need engage but little of the time of the Council in describing them.

3. In the year which is about to close our Imperial surplus is now likely to be £31,800 higher. In the March sale we have obtained a very high price for uncertified opium and the estimate of opium receipts is increased accordingly by £51,800. Land revenue has increased by £32,000 in consequence of very high collections in Burma, and Customs also advance. On the other hand, there has been a distinct falling off in recent weeks in railway earnings chiefly on the North-Western Railway and we have had to reduce our estimate under this head by £100,000. The provincial account shows a betterment of £54,600, nearly the whole of which has accrued under land revenue with less important alterations which practically cancel each other under other heads.

4. As regards the Budget of next year I have only to notice that the Initial surplus has been increased by a matter of £15,100, chiefly in consequence of certain corrections proposed in the budget estimates of heads of revenue, such as excise, which are divided with Local Governments. The provincial account on the other hand is £73,400 worse than in the Financial Statement; the Local Governments of Bombay and Burma having increased their provision for expenditure on Civil Works by 11 lakhs.

5. In the matter of Ways and Means, the most important feature I have to notice is the drop which has recently taken place in Council Bills, the amount offered for sale having fallen from 80 lakhs on the 5th of March to 60 lakhs on the 12th of March and again to 50 lakhs on the 19th. The Secretary of State has in consequence reduced his estimate of drawings to £25,660,000 which is £1,400,000 less than the estimate given in the Financial Statement. In view of this decline in the drawings and of the large proportion which is likely to be drawn in telegraphic transfers instead of bills, we have reduced the estimate of probable outstandings at the end of the year by £502,000. These outstandings represent bills which have been drawn and for which we have received the money in London, and which have not been cashed by us in India. It will be obvious, therefore, that a reduction in outstandings means a deterioration of the same extent in our total balance. On the other hand, there is the improvement I have already described in our revenue account which contributes an additional £86,000 to our balances; there are lapses in capital expenditure of £251,000, and an improvement under Deposits and remittances of £122,000. On the whole therefore our closing balance for the current year is likely to be only £43,000 less than the figure which I gave in the Financial Statement. I may mention that for next year the Secretary of State has increased his estimate of drawings by £450,000, and there will be in addition a remittance Home of the same amount in light weight sovereigns. These transactions do not affect our balance as a whole; but as I have just said the opening balance will be £43,000 less, there is a deterioration in the revenue account of £58,000 and the estimate of net credits from remittances has been reduced by £131,000, so that the final figures show a closing balance for 1913-14, £232,000 less than in the Financial Statement. There are no other points which it is necessary for me to bring to notice of Hon'ble Members, and I need only add before sitting down that while there will be no discussion on the Budget to-day, it will be open to them next Monday to offer any observations on it which they think proper, without moving Resolutions or dividing the Council.

GUY FLEETWOOD WILSON.

20th March 1913.

BUDGET

OF THE

GOVERNMENT OF INDIA

MARCH 1913

ACCOUNTS	1911-1912
REVISED ESTIMATES	1912-1913
BUDGET ESTIMATES	1913-1914

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I.—General Statement of the Revenue, and Expenditure charged

	For details, see State- ment.	Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Revenue—					
Principal Heads of Revenue —					
		£	£	£	£
Land Revenue	A	20,764,697	21,276,000	21,325,700	21,273,200
Opium	"	5,961,278	3,622,000	5,114,600	1,445,000
Salt	"	2,391,212	2,427,800	2,336,700	2,405,200
Stamps	"	4,815,129	4,908,000	5,079,100	5,218,200
Excise	"	7,609,753	7,907,900	8,183,000	8,452,900
Customs	"	6,463,567	6,398,200	7,007,900	6,832,800
Other Heads	"	5,194,604	5,217,800	5,452,400	4,925,800
TOTAL PRINCIPAL HEADS . . . . .	...	54,205,240	52,757,800	55,499,400	51,683,200
Interest	A	1,448,741	1,227,300	1,463,900	1,287,300
Post Office	"	2,124,279	2,218,900	2,259,500	2,260,800
Telegraph	"	1,067,425	1,065,100	1,142,000	1,121,800
Mint	"	267,100	205,700	532,000	240,600
Receipts by Civil Departments	"	1,232,121	1,226,600	1,300,000	1,296,900
Miscellaneous	"	812,076	552,400	713,100	589,200
Railways: Net Receipts	"	15,891,725	14,540,200	18,117,400	17,623,500
Irrigation	"	2,980,052	2,921,100	4,262,900	4,403,900
Other Public Works	"	226,924	220,900	315,600	226,900
Military Receipts	"	1,342,057	1,218,000	1,346,600	1,361,000
TOTAL REVENUE . . . . .	...	82,835,750	79,354,000	87,052,400	82,824,500

DELHI,
FINANCE DEPARTMENT,
March 20th, 1913.

W. D. WOOLLAM,
Offg. Deputy Comptroller General.

Revenue, of the Government of India, in India, and in England.

	For details, vide Statement.	Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
		£	£	£	£
Expenditure—					
Direct Demands on the Revenues	B	8,670,174	8,836,800	8,731,900	8,489,700
Interest	"	2,087,785	2,045,200	1,807,900	1,310,000
Post Office	"	2,008,470	2,049,200	2,036,400	2,057,200
Telegraph	"	1,093,934	1,094,500	1,121,100	1,231,000
Mint	"	116,507	101,400	142,300	103,700
Salaries and Expenses of Civil Departments	"	16,466,168	17,477,300	16,716,500	19,424,100
Miscellaneous Civil Charges	"	4,898,823	4,908,100	4,940,400	5,087,000
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railways: Interest and Miscellaneous Charges	"	12,103,955	12,518,300	12,601,300	13,071,200
Irrigation	"	3,174,883	3,314,900	3,291,200	3,564,600
Other Public Works	"	5,454,048	5,655,200	6,218,800	6,584,500
Military Services	"	20,901,637	20,412,500	20,982,000	21,007,800
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...	77,926,332	79,433,400	79,584,800	83,910,800
—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.	End of B	1,414,027	...	4,073,900	...
—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	444,943	1,557,700	...	2,912,600
IMPERIAL EXPENDITURE CHARGED TO REVENUE . . . . .	...	76,695,416	77,875,700	83,658,700	80,998,200
SURPLUS . . . . .	...	3,940,894	1,478,300	3,393,700	1,326,300
TOTAL . . . . .	...	82,885,750	79,354,000	87,052,400	82,324,500

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

II. General Statement of the Receipts and Disbursements of

	For details, vide Statement.	RECEIPTS.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
		£	£	£	£
Surplus	C	3,940,834	1,478,300	3,393,700	1,394,100
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised and deposited by Railway Companies (net)	"	17,497	1,965,600	565,600	3,180,000
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	1,823,173	2,981,100	2,987,000	131,000
Unfunded Debt (net incurred)	"	1,815,193	1,318,700	1,741,400	1,501,000
Deposits and Advances (net)	"	2,200,480	...	4,796,900	...
Loans and Advances by Imperial Government (net Repayments)	"	201,914	...	187,600	12,000
Loans to Local Boards for Railway Construction	"	6,583	6,900	6,900	7,000
Remittances (net)	"	49,524	3,400	161,600	...
Secretary of State's Bills drawn	"	25,070,216	15,500,000	25,660,000	21,650,000
TOTAL RECEIPTS . . . . .	...	35,133,914	23,204,000	39,440,700	27,790,000
Opening Balance—India . . . . .	...	13,566,923	11,808,222	12,279,689	19,648,000
England . . . . .	...	16,174,349 ^(a)	19,395,949	19,468,723 ^(a)	9,977,000
TOTAL . . . . .	...	66,875,185	54,408,171	71,184,112	56,715,000

(a) Include balances of the Gold Standard Reserve.

DELHI,
FINANCE DEPARTMENT,
March 20th, 1918.

W. D. WOOLLAM,
Offg. Deputy Comptroller General.

Government of India, in India and in England.

	For details, vide Statement.	DISBURSEMENTS.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Railway, Irrigation and other Capital not charged to Revenue—		£	£	£	£
Outlay on Irrigation Works	C	1,536,531	1,415,500	1,441,800	1,466,700
Outlay on State Railways	"	6,981,384	7,836,700	8,942,000	10,113,400
Initial outlay on new Capital at Delhi	"	4,992	1,333,300	111,900	1,333,300
Outlay of Railway Companies (net)	"	986,530	1,319,500	1,195,000	2,048,300
TOTAL CAPITAL ACCOUNT DISBURSEMENTS		9,509,437	11,905,000	11,690,700	14,961,700
Debt, Deposits and Advances—					
Temporary Debt (net Discharged)	C	500,000	4,500,000	4,500,000	...
Deposits and Advances (net)	"	...	1,184,300	...	2,248,700
Loans and Advances by Imperial Government (net Advances)	"	...	165,400	...	...
Loans and Advances by Provincial Governments (net Advances)	"	193,155	240,000	196,900	125,900
Remittance (net) . . . . .	...	...	...	...	68,100
Secretary of State's Bill paid	"	24,929,181	15,769,000	25,874,700	21,650,000
TOTAL DISBURSEMENTS		35,131,773	38,763,700	42,262,800	39,054,400
Closing Balance—India . . . . .	...	12,279,689	12,868,022	19,543,889	12,546,689
England . . . . .	...	19,483,723 ^(a)	7,776,449	9,377,923 ^(a)	5,111,023 ^(a)
TOTAL		66,875,185	54,408,171	71,184,112	56,712,112

in the notes on pages 14 and 15.

M. F. GAUNTLETT,
Comptroller General.R. W. GILLAN,
Secretary to the Government of India.

A.—Statement of the Revenue

HEADS OF REVENUE.	ACCOUNTS, 1911-1912.					REVISION.	
	INDIA (RUPEE FIGURES.)		Total India (converted into £ at Rs 16 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
Principal Heads of Revenue—	R	R	£	£	£	R	R
I.—Land Revenue	11,53,67,189	19,61,03,317	20,764,697	...	20,764,697	7,43,43,000	24,55,43,000
II.—Opium	8,94,19,170	...	5,961,278	...	5,961,278	7,87,18,000	...
III.—Salt	5,08,68,180	...	3,91,212	...	3,91,212	5,00,51,000	...
IV.—Stamps	3,66,41,120	3,55,83,820	4,815,19	...	4,815,129	3,87,04,000	3,74,83,000
V.—Excise	3,39,35,352	8,02,10,938	7,600,753	...	7,000,753	3,47,51,000	8,79,04,000
VI.—Provincial Rates	13,592	32,16,603	518,680	...	544,680	21,000	83,86,000
VII.—Customs	9,70,28,499	...	6,468,567	...	6,485,567	10,51,19,000	...
VIII.—Assessed Taxes	1,36,86,519	1,11,06,662	1,652,878	...	1,652,878	1,43,00,000	1,16,09,000
IX.—Forest	10,38,209	2,32,44,480	1,952,179	...	1,952,179	9,76,000	8,02,77,000
X.—Registration	87,394	66,20,543	445,882	...	445,882	79,000	71,40,000
XI.—Tributes from Native States	69,25,074	...	595,005	...	595,005	90,40,000	...
TOTAL	44,69,92,248	36,60,86,358	54,205,240	...	54,205,240	40,41,08,000	42,88,83,000
XII.—Interest	1,04,88,928	43,87,150	991,739	467,002	1,448,741	1,07,04,000	42,62,000
XIII.—Post Office	3,20,14,179	...	2,134,279	...	2,134,279	3,38,92,000	...
XIV.—Telegraph	1,62,38,543	...	1,082,436	4,989	1,087,425	1,70,37,000	...
XV.—Mint	55,04,452	...	366,963	137	397,100	79,80,000	...
Receipts by Civil Departments—							
XVI.—Law and Justice (Courts & Jails)	2,91,043	45,64,247	323,000	...	323,000	2,35,000	40,15,000
XVII.—Police	3,75,083	34,25,232	253,354	...	253,354	3,76,000	38,59,000
XVIII.—Ports and Pilotage	59,503	17,81,559	122,748	...	122,748	61,000	18,84,000
XIX.—Education	...	22,76,072	151,737	...	151,737	...	23,80,000
XX.—Medical	44,906	30,39,247	205,410	...	205,410	50,000	32,40,000
XXI.—Scientific and other minor departments	7,658	9,82,168	65,988	859	66,847	9,000	11,97,000
TOTAL	10,53,597	1,74,90,513	1,236,274	1,857	1,238,131	9,74,000	1,85,03,000
Miscellaneous—							
XXII.—Receipts in aid of Superannuation	12,36,843	7,84,623	184,751	66,719	201,470	12,60,000	8,11,000
XXIII.—Stationery and Printing	5,31,671	7,91,691	96,891	...	96,891	6,33,000	7,95,000
XXIV.—Exchange	15,85,457	...	105,097	...	105,697	16,39,000	...
XXV.—Miscellaneous	25,34,016	30,50,543	372,304	36,714	409,018	15,16,000	28,68,000
TOTAL	60,17,787	46,26,800	709,643	103,433	813,076	50,48,000	44,74,000
Railways—							
XXVI.—State Railways (Gross Receipts)	50,35,07,021	1,16,465	33,578,899	230	33,579,129	55,43,80,000	1,10,000
Deduct:—Working Expenses	25,88,61,617	54,107	17,268,048	...	17,268,048	27,39,12,000	68,000
Surplus profits paid to Companies, etc.	72,30,008	...	482,001	...	482,001	98,19,000	...
Net Receipts	23,74,75,396	32,358	15,833,850	330	15,834,080	27,06,59,000	32,000
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of Interest)	1,92,296	...	12,820	44,825	57,645	2,14,000	...
TOTAL	23,76,67,692	32,358	15,846,670	45,055	15,891,725	27,08,73,000	22,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	1,47,35,160	2,09,87,838	2,381,533	...	2,381,533	1,66,61,000	2,24,24,000
Portion of Land Revenue due to Irrigation	1,10,88,126	91,83,851	1,351,435	...	1,351,465	1,22,52,000	1,08,38,000
XXX.—Minor Works and Navigation	13,91,829	23,13,980	247,054	...	247,054	14,16,000	23,52,000
TOTAL	2,72,15,105	3,24,85,669	3,980,052	...	3,980,052	3,03,29,000	3,51,14,000
Other Public Works—							
XXXI.—Civil Works	10,53,848	38,50,019	320,924	...	326,924	7,86,000	39,48,000
Military Receipts—							
XXXII.—Army: Effective	92,45,431	...	618,862	444,668	1,061,030	1,11,00,000	...
Non-Effective	12,45,992	...	83,066	35,270	118,336	12,78,000	...
XXXIII.—Marine	1,04,91,423	...	699,428	479,938	1,179,366	1,38,78,000	...
XXXIV.—Military Works	12,73,487	...	84,900	...	84,900	13,17,000	...
	11,81,866	...	78,791	...	78,791	11,00,000	...
TOTAL	1,29,46,776	...	863,119	479,938	1,343,057	1,47,95,000	...
TOTAL REVENUE	79,71,91,165	42,89,58,927	81,743,339	1,092,411	82,835,750	79,65,26,000	49,47,06,000

India, in India and in England.

ESTIMATE, 1912-1913.				BUDGET ESTIMATE, 1913-14.						Increase + Decrease — of Budget, 1913-1914, as compared with Revised Estimate, 1913-1913.	
Total India converted into £ at Rs = £1).	England.	TOTAL.	Increase + Decrease — as compared with Budget Estimate, 1912-13.	INDIA. (RUPEE FIGURES.)		Total India converted into £ at Rs = £1).	England.	TOTAL.	Increase + Decrease — of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease — of Budget, 1913-1914, as compared with Revised Estimate, 1913-1913.	
				Imperial.	Provincial.						
£	£	£	£	₹	₹	£	£	£	£	£	
21,325,700	...	21,325,700	+ 49,700	12,53,99,000	19,51,99,000	21,373,200	...	21,373,200	+ 97,200	+ 47,500	
5,114,700	...	5,114,900	+ 1,49,600	2,13,7,000	...	1,445,000	...	1,445,000	- 2,177,000	- 3,669,600	
3,396,700	...	3,396,700	- 91,100	5,10,80,000	...	3,405,300	...	3,405,300	- 22,500	+ 8,000	
3,079,100	...	6,079,100	+ 171,100	3,98,2,000	3,81,48,000	5,218,200	...	5,218,200	+ 310,000	+ 139,100	
8,185,000	...	8,183,000	+ 275,100	3,61,00,000	9,06,93,000	8,452,900	...	8,452,900	+ 545,000	+ 269,900	
557,300	...	557,300	+ 6,900	18,000	4,13,000	28,700	...	28,700	- 521,700	- 528,600	
7,007,900	...	7,007,900	+ 6,900	10,29,42,000	...	6,862,800	...	6,862,800	+ 464,000	- 145,000	
1,77,300	...	1,77,300	+ 81,900	1,47,20,000	1,18,00,000	1,758,200	...	1,758,200	+ 1,23,000	+ 30,900	
2,081,500	...	2,081,500	+ 109,000	10,11,000	2,94,3,000	2,039,800	...	2,039,800	+ 55,000	- 53,700	
481,300	...	481,300	+ 37,700	90,000	72,80,000	491,900	...	491,900	+ 48,300	+ 10,000	
603,000	...	603,000	- 500	92,58,000	...	617,200	...	617,200	+ 13,900	+ 14,200	
55,499,400	...	55,499,400	+ 2,741,600	40,19,70,000	37,32,78,000	51,683,200	...	51,683,200	- 1,074,000	- 3,816,200	
997,700	466,200	1,433,900	+ 236,600	1,09,30,000	43,27,000	1,017,100	270,200	1,287,300	+ 60,000	- 176,600	
2,259,500	...	2,259,500	+ 40,200	3,54,12,000	...	2,360,900	...	2,360,900	+ 141,900	+ 101,300	
1,135,800	6,200	1,142,000	+ 76,900	1,78,01,000	...	1,183,800	5,000	1,191,800	+ 126,700	+ 49,800	
532,000	...	532,000	+ 326,300	36,09,000	...	240,600	...	240,600	+ 34,900	- 291,400	
343,300	...	343,300	+ 21,600	2,62,000	48,30,000	339,700	...	339,500	+ 17,800	- 3,800	
249,000	...	249,000	- 500	3,94,000	33,71,000	251,000	...	251,000	+ 1,500	+ 2,000	
136,800	...	136,800	+ 28,800	64,000	17,9,000	124,000	...	124,000	+ 16,500	- 12,300	
157,900	...	157,900	+ 11,700	...	23,8,000	19,900	...	159,900	+ 13,700	+ 2,000	
219,800	...	219,800	+ 6,600	59,000	34,02,000	230,700	...	230,700	+ 18,000	+ 11,400	
80,400	800	81,200	+ 15,900	10,000	10,84,000	72,900	700	73,600	+ 8,300	- 7,000	
112,200	800	113,000	- 10,700	1,80,000	15,71,000	113,800	800	117,000	- 6,100	+ 4,600	
1,298,400	1,600	1,300,000	+ 73,400	9,69,000	1,84,52,000	1,294,800	1,500	1,296,300	+ 69,700	- 3,700	
138,100	63,100	201,200	+ 2,100	12,63,000	8,68,000	142,100	64,600	206,700	+ 7,000	+ 5,600	
95,200	...	95,200	+ 200	6,29,000	7,85,000	94,000	...	94,800	- 700	- 900	
109,300	...	109,300	+ 109,300	5,00,000	...	33,300	...	33,300	+ 33,300	- 78,000	
292,200	15,200	307,400	+ 49,100	13,44,000	21,53,000	233,100	21,800	254,900	- 8,400	- 52,600	
684,800	78,800	713,100	+ 160,700	37,98,000	38,06,000	592,800	86,400	689,200	+ 36,800	- 123,900	
36,936,600	200	36,936,800	+ 4,899,900	55,11,90,000	1,10,000	36,751,300	200	36,751,500	+ 4,186,600	- 213,300	
18,266,600	...	18,266,600	- 699,900	28,21,62,000	87,000	18,816,600	...	18,816,600	- 1,149,900	- 530,000	
654,600	...	654,600	- 248,700	69,70,000	...	399,000	...	399,000	+ 13,100	+ 250,600	
18,045,400	200	18,045,600	+ 3,556,500	26,39,58,000	23,000	17,538,700	200	17,538,900	+ 3,040,800	- 504,700	
14,800	37,500	71,800	+ 20,700	2,19,000	...	14,000	70,000	84,800	+ 33,500	+ 12,800	
18,069,700	57,700	18,117,400	+ 3,577,200	26,32,77,000	23,000	17,553,300	70,200	17,623,500	+ 3,083,300	- 493,000	
2,605,700	...	2,605,700	+ 313,200	1,66,32,000	2,26,61,000	2,619,500	...	2,619,500	+ 327,000	+ 13,800	
1,606,000	...	1,606,000	+ 121,700	1,24,36,000	1,05,10,000	1,529,700	...	1,529,700	+ 145,400	+ 23,700	
251,200	...	251,200	+ 6,800	14,58,000	23,62,000	254,700	...	254,700	+ 10,400	+ 3,500	
4,382,900	...	4,382,900	+ 441,800	3,05,26,000	3,55,33,000	4,403,900	...	4,403,900	+ 432,800	+ 41,000	
315,600	...	315,600	- 5,300	5,20,000	37,84,000	286,900	...	286,900	- 34,000	- 28,700	
740,000	324,300	1,064,300	+ 21,700	1,09,74,000	...	731,600	330,600	1,032,200	+ 19,600	- 2,100	
85,000	36,000	121,000	+ 8,900	12,97,000	...	86,500	38,000	124,500	+ 12,200	+ 3,000	
825,200	360,300	1,185,500	+ 30,000	1,22,71,000	...	818,100	368,600	1,186,700	+ 31,500	+ 1,200	
87,800	...	87,800	- 3,800	14,74,000	...	98,300	...	98,300	+ 7,200	+ 10,500	
73,300	...	73,300	+ 1,300	11,40,000	...	76,000	...	76,000	+ 4,000	+ 2,700	
986,300	360,300	1,346,600	+ 28,600	1,48,85,000	...	992,400	368,600	1,361,000	+ 48,000	+ 14,400	
3,063,100	970,800	3,062,400	+ 7,698,400	78,36,35,000	43,92,03,000	31,523,600	301,900	32,324,500	+ 2,970,500	- 4,727,000	

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1911-1912.					REVISED	
	INDIA. (RUPEE FIGURES).		Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES).	
	Imperial.	Provincial.				Imperial.	Provincial.
Direct Demands on the Revenues—	R	R	£	£	£	R	R
1.—Refunds and Drawbacks	36,79,617	13,54,531	335,610	...	335,610	33,83,000	13,63,000
2.—Assignments and Compensations	81,92,300	1,01,31,423	1,221,581	...	1,221,581	81,94,000	1,02,04,000
Charges in respect of Collection, viz.:							
3.—Land Revenue	40,90,099	5,26,76,175	3,784,418	2,039	3,786,454	41,19,000	5,45,84,000
4.—Opium (including cost of Production)	1,69,17,776	...	727,852	1,600	729,452	90,24,000	...
5.—Salt (including cost of Production)	55,16,410	...	367,761	729	368,490	56,29,000	...
6.—Stamps	—4,55,888	11,19,765	44,259	89,941	134,190	—2,72,000	11,92,000
7.—Excise	21,39,573	41,47,515	419,142	111	419,253	21,09,000	44,07,000
8.—Provincial Rates	...	85,414	5,695	...	5,695	...	91,000
9.—Customs	37,53,697	...	250,241	497	250,713	38,91,000	...
10.—Assessed Taxes	2,13,525	2,10,648	28,278	...	28,278	2,22,000	2,17,000
11.—Forest	9,20,585	1,61,19,705	1,135,019	6,183	1,142,202	9,44,000	1,66,75,000
12.—Registration	20,348	37,03,481	248,256	...	248,256	24,000	36,98,000
TOTAL	3,89,88,040	8,95,48,711	8,569,117	101,057	8,670,174	3,72,72,000	9,23,81,000
Interest—							
13.—Interest on Debt	3,06,31,245	1,22,02,602	3,250,590	6,022,639	9,282,229	3,70,12,000	1,29,88,000
Deduct—Amounts chargeable to Railways†	4,56,26,525	...	3,041,768	3,622,442	6,664,210	4,97,64,000	...
„ Amounts chargeable to Irrigation	66,69,010	93,25,070	1,066,272	116,595	1,182,867	74,74,000	99,83,000
Remainder chargeable on Ordinary Debt	—1,56,64,290	29,37,532	—848,450	2,288,002	1,435,152	—2,02,26,000	30,05,000
14.—Interest on other obligations	9,38,751	...	602,583	...	602,583	99,14,000	...
TOTAL	—66,25,539	29,37,532	—245,807	2,288,802	2,037,785	—1,08,12,000	30,05,000
15.—Post Office	2,93,08,231	...	1,953,549	54,921	2,008,470	2,97,25,000	...
16.—Telegraph	1,36,53,986	...	910,266	183,668	1,093,934	1,41,29,000	...
17.—Mint	16,63,540	...	110,903	5,804	116,507	20,28,000	...
Salaries and Expenses of Civil Departments—							
18.—General Administration	1,70,71,107	1,56,86,466	2,183,818	442,403	2,626,241	1,03,45,000	1,28,57,000
19.—Law and Justice (Courts)	9,30,457	4,37,52,444	2,978,830	3,136	2,981,993	10,30,000	4,39,23,000
Jails	18,29,614	1,08,11,372	842,732	...	842,732	18,93,000	1,12,84,000
20.—Police	30,02,378	8,60,17,209	4,001,301	1,671	4,002,977	31,50,000	6,66,21,000
21.—Ports and Pilotage	...	27,24,663	181,644	46	181,690	...	27,85,000
22.—Education	7,12,890	2,94,47,531	2,010,671	10,528	2,021,189	15,90,000	3,71,62,000
23.—Ecclesiastical	18,12,747	...	124,181	305	124,488	18,80,000	...
24.—Medical	8,31,604	1,63,26,671	1,144,885	11,605	1,156,490	27,50,000	1,75,97,000
25.—Political	1,27,54,099	16,21,737	978,389	9,789	988,178	1,28,75,000	20,26,000
26.—Scientific and other Minor Departments	69,16,326	71,41,882	937,414	23,791	961,205	58,74,000	84,90,000
TOTAL	4,59,10,712	19,35,32,975	15,962,912	503,254	16,466,166	4,13,39,000	20,27,45,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	32,39,416	...	215,911	11,100	227,011	31,91,000	...
28.—Civil Furlough and Absentee Allowances	19,597	...	1,307	424,425	425,742	1,000	...
29.—Superannuation Allowances and Pensions	12,50,974	1,59,51,891	1,144,924	3,040,493	3,187,426	13,70,000	1,66,95,000
30.—Stationery and Printing	10,92,302	73,79,431	534,788	104,903	639,691	10,74,000	77,37,000
32.—Miscellaneous	9,61,113	43,47,818	353,996	34,913	388,909	11,83,000	34,19,000
TOTAL	65,64,492	2,76,80,160	2,282,976	2,615,847	4,898,823	68,34,000	2,78,51,000
Famine Relief and Insurance—							
33.—Famine Relief	17,14,503	—100	114,293	...	114,293	29,30,000	...
34.—Construction of Protective Railways	4,37,689	...	29,179	15,096	44,275	4,35,000	...
35.—Construction of Protective Irrigation Works	58,85,204	...	378,891	4,564	383,455	60,87,000	...
36.—Reduction or Avoidance of Debt	31,19,505	87,50,000	457,967	...	457,967	14,68,000	37,50,000
TOTAL	1,09,54,901	87,49,900	980,320	19,680	1,000,000	1,09,20,000	37,50,000
Carried over	14,04,18,868	31,74,49,283	30,524,176	5,787,633	36,291,809	13,19,35,000	32,97,32,000

	ACCOUNTS, 1911-1912.				REVISED ESTIMATE, 1912-1913.			
	INDIA.		England.	TOTAL.	INDIA.		England.	TOTAL.
	Amount in Rupees.	Equivalent in £ at Rs 15 = £1			Amount in Rupees.	Equivalent in £ at Rs 15 = £1		
†Included under the following heads:—	R	£	£	£	R	£	£	£
State Railways—Interest on Debt	4,24,81,923	2,832,128	3,443,942	6,279,070	4,63,60,000	3,090,000	3,008,800	6,098,800
Ditto—Interest chargeable against Companies on Advances	31,44,602	209,640	175,500	385,140	34,14,000	227,000	175,500	403,100
TOTAL	4,56,26,525	3,041,768	3,622,442	6,664,210	4,97,64,000	3,317,000	3,784,300	7,101,900

Revenues of India, in India and in England.

BUDGET ESTIMATE, 1912-1913.			Increase + Decrease - as compared with Budget Estimate, 1912-1913.	BUDGET ESTIMATE, 1913-1914.					Increase + Decrease - of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease - of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.	
Total India (converted into £ at Rs. 15 = £1).	England.	TOTAL.		INDIA. RUPEE (FIGURES).		Total India (converted into £ at Rs. 15 = £1).	England.	TOTAL.			
		Imperial.		Provincial.	Imperial.						Provincial.
£	£	£	£	₹	₹	£	£	£	£	£	
316,400	...	316,400	+41,200	32,44,000	12,78,000	301,500	...	301,500	+29,300	-14,900	
326,500	...	1,226,500	-1,700	81,89,000	1,03,55,000	1,236,300	...	1,236,300	+8,100	+9,800	
310,200	2,000	3,912,200	-56,000	47,03,000	5,56,71,000	4,024,900	1,300	4,026,200	+58,000	+114,000	
301,000	400	602,000	-85,700	1,70,25,000	...	1,135,000	400	1,135,400	+447,700	+533,400	
375,300	900	373,200	-700	56,57,000	...	377,100	1,500	378,600	+1,700	+2,400	
61,300	80,000	141,300	-13,700	-1,42,000	12,24,000	72,100	91,600	163,700	+8,700	+22,400	
434,000	...	434,400	+400	21,74,000	48,10,000	452,300	...	452,300	+18,300	+17,900	
6,100	...	6,100	+200	...	...	...	...	...	-5,900	-6,100
259,800	200	260,000	+4,000	40,03,000	...	266,900	100	267,000	+11,000	+7,000	
29,000	...	29,300	-300	2,39,000	2,32,000	31,400	...	31,400	+1,800	+2,100	
174,000	4,800	1,179,400	-17,800	12,86,000	1,70,14,000	1,320,000	4,600	1,324,600	+27,400	+45,200	
248,000	...	248,100	+2,200	27,000	37,64,000	252,700	...	252,700	+6,800	+4,000	
643,000	88,300	8,731,900	-124,800	4,64,05,000	9,41,48,000	9,370,200	99,500	9,469,700	+612,900	+737,800	
333,400	6,204,100	9,537,500	-37,600	3,80,85,000	1,34,15,000	3,433,800	5,912,800	9,346,100	-229,000	-191,400	
317,600	8,784,300	7,101,900	-160,700	5,37,06,000	...	3,580,400	3,806,800	7,387,200	-443,000	-285,300	
169,200	124,800	1,288,600	-47,100	81,52,000	1,93,42,000	1,232,900	126,900	1,359,800	-118,300	-71,200	
148,000	2,295,000	1,147,000	-245,400	-2,37,73,000	30,73,000	-1,38,000	1,979,100	589,100	-708,800	-647,900	
680,900	...	680,900	+8,100	1,03,64,000	...	710,900	...	710,900	+58,100	+50,000	
487,100	2,293,000	1,807,900	-237,300	-1,31,09,000	30,73,000	-669,100	1,979,100	1,310,000	-735,200	-497,900	
981,700	54,700	2,036,400	-12,800	2,99,04,000	...	1,993,000	63,000	2,057,200	+8,000	+20,800	
941,900	179,200	1,121,100	+28,600	1,45,96,000	...	973,100	257,900	1,231,000	+133,500	+100,900	
135,200	7,100	142,300	+40,800	14,38,000	...	95,600	8,100	103,700	+2,300	-38,000	
546,800	380,800	1,927,800	+23,800	1,04,07,000	1,28,27,000	1,548,900	390,000	1,938,900	+34,900	+11,800	
995,900	3,200	3,000,100	+23,000	11,48,000	4,43,16,000	3,030,900	500	3,031,400	+54,300	+31,800	
878,000	...	878,500	-10,700	19,14,000	1,14,83,000	895,100	...	895,100	+5,900	+16,000	
651,800	1,600	4,653,400	-7,600	37,59,000	7,08,12,000	4,938,100	1,500	4,939,600	+278,000	+266,200	
18,700	100	185,800	+10,200	...	29,83,000	1,08,900	100	199,000	+23,400	+13,200	
57,400	10,500	2,583,900	-478,000	20,02,000	5,80,09,000	4,067,400	10,500	4,077,900	+1,010,000	+1,488,000	
12,300	400	125,700	-6,200	19,32,000	...	128,800	400	129,200	-2,700	+3,500	
9,680	12,100	1,388,000	-325,900	22,69,000	2,78,63,000	2,008,800	12,000	2,020,800	+826,000	+651,900	
994,400	9,600	1,093,000	+76,700	1,32,70,000	25,73,000	1,056,200	22,800	1,079,000	+152,700	+76,000	
307,600	26,000	933,600	-65,800	63,69,000	98,95,000	1,084,000	28,900	1,113,200	+63,700	+129,000	
272,200	441,300	10,716,500	-760,800	4,31,00,000	24,12,61,000	18,957,400	468,700	19,424,100	+1,946,800	+2,707,600	
312,700	11,300	224,000	-5,000	32,39,000	...	215,900	11,100	227,000	-2,000	+3,000	
1,100	409,000	410,100	+5,600	12,000	...	800	404,000	404,800	+300	-5,300	
204,300	2,074,000	3,278,300	+33,000	15,83,000	1,72,77,000	1,254,100	2,077,000	3,331,100	+83,400	+52,800	
587,400	96,400	683,800	-7,900	11,90,000	77,15,000	594,100	84,600	678,700	-13,000	-5,100	
203,800	37,400	344,200	+6,000	21,48,000	38,06,000	396,900	48,500	445,400	+107,200	+101,200	
312,300	2,628,100	4,940,400	+32,800	81,30,000	2,87,98,000	2,461,800	2,625,200	5,087,000	+178,900	+148,600	
195,300	...	19,300	+61,800	6,99,000	...	46,600	...	46,600	-86,900	-148,700	
29,000	14,900	43,900	+600	1,29,000	...	8,600	...	8,600	-84,700	-35,300	
40,500	7,100	412,900	-43,800	72,60,000	...	484,200	7,200	491,400	+34,700	+78,500	
347,900	...	347,900	-18,600	30,51,000	37,50,000	453,400	...	453,400	+86,900	+105,500	
978,000	22,000	1,000,000	...	1,11,42,000	37,50,000	992,800	7,200	1,000,000	...	...
377,500	5,718,700	36,496,500	-1,086,000	14,10,01,000	37,10,30,000	34,175,400	5,507,800	39,682,700	+2,150,200	+3,186,200	

BUDGET ESTIMATE, 1913-1914.

INDIA.			
Port in spec.	Equivalent in £ at Rs. 15 = £1.	England.	TOTAL.
₹	£	£	£
30,000	3,338,600	3,631,300	6,969,900
27,000	241,600	175,500	417,100
103,000	3,580,400	3,806,800	7,387,200

B.—Statement of the Expenditure charged to the Revenue

HEADS OF EXPENDITURE.	ACCOUNTS, 1911-1912.					REVENUE.	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R 15 = £1)	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
	R	R	£	£	£	R	R
Brought forward	14,04,18,863	31,74,49,268	30,524,176	5,767,638	36,291,809	13,19,35,000	32,97,32,200
Railways—							
38.—State Railways: Interest on Debt	4,24,81,923	...	2,832,128	3,416,942	6,279,070	4,63,50,000	...
Annuities in purchase of Railways	...	...	...	3,357,301	3,357,301	...	...
Sinking Funds	...	...	...	177,677	177,677	...	...
Interest chargeable against Companies on Advances	31,44,002	...	209,640	175,500	385,140	34,14,000	...
Interest on Capital deposited by Companies	26,80,203	...	178,680	1,647,290	1,825,970	28,98,000	...
40.—Subsidized Companies: Land, etc.	8,96,204	13,180	60,626	...	60,626	7,64,000	19,000
41.—Miscellaneous Railway Expenditure	2,62,400	10,160	18,171	...	18,171	8,47,000	9,000
TOTAL	4,94,65,332	23,350	3,299,245	6,834,710	12,103,955	5,42,73,000	28,000
Irrigation—							
42.—Major Works: Working Expenses	75,78,960	95,97,583	1,145,103	...	1,145,103	76,90,000	94,400
Interest on Debt	66,69,010	98,25,970	1,066,272	116,595	1,182,867	74,74,000	99,800
42A.—Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	...	...	...	...	...	...	...
43.—Minor Works and Navigation	39,65,122	57,25,975	840,073	840	840,913	41,28,000	87,400
TOTAL	1,82,18,092	2,76,48,628	3,057,448	117,435	3,174,883	1,92,92,000	2,81,700
Other Public Works—							
44.—Construction of Railways charged to Provincial Revenues	...	12,535	836	...	836	...	61,000
45.—Civil Works	1,12,37,405	6,92,88,892	5,368,419	84,793	5,453,212	1,61,88,000	7,56,900
TOTAL	1,12,37,405	6,93,01,427	5,369,255	84,793	5,454,048	1,61,88,000	7,56,900
Military Services—							
46.—Army: Effective	20,84,01,972	...	13,891,698	2,439,804	16,332,932	20,51,01,000	...
Non-Effective	1,04,85,675	...	699,045	2,504,539	3,203,584	1,06,12,000	...
	21,88,89,647	...	14,592,643	4,943,903	19,536,546	21,57,13,000	...
46A.—Marine	37,61,939	...	250,796	199,932	450,728	37,92,000	...
47.—Military Works	1,80,81,104	...	872,407	37,250	909,657	1,27,59,000	...
47A.—Special Defences (1902)	40,570	...	2,705	2,001	4,706	1,00,000	...
TOTAL	23,57,78,260	...	15,718,551	5,183,086	20,901,637	23,23,64,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	45,51,07,452	41,44,22,673	57,938,675	19,957,657	77,926,332	45,40,52,000	43,35,97,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	2,12,10,407	1,414,027	...	1,414,027	...	6,11,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	66,74,158	444,948	...	444,943	...	...
Total Expenditure charged to Revenue	45,51,07,452	42,80,58,927	58,937,759	19,957,657	78,895,416	45,40,52,000	49,47,07,000

Capital Expenditure not charged to Revenue—	ACCOUNTS, 1911-1912.			
	INDIA.		England.	Total.
	Amount in Rupees.	Equivalent in £ at R 15 = £1.		
	R	£	£	£
48.—State Railways	7,26,11,789	4,840,786	2,140,598	6,981,384
49.—Irrigation Works	2,17,33,198	1,448,880	87,651	1,536,531
TOTAL	9,43,44,987	6,289,666	2,228,249	8,517,915
51.—Initial Expenditure on new Capital at Delhi	74,789	4,986	6	4,992

Revenue of India, in India and in England—continued.

ESTIMATE, 1912-1913.				BUDGET ESTIMATE, 1913-1914.					Increase + Decrease — of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease — of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.
Total India converted into £ at R15 = £1).	England.	TOTAL.	Increase + Decrease — as compared with Budget Estimate, 1912-1913.	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R15 = £1).	England.	TOTAL.		
₹	₹	₹	₹	Imperial.	Provincial.	₹	₹	₹	₹	₹
0,777,800	5,718,700	36,496,500	-1,036,000	14,16,01,000	37,10,30,000	14,175,400	5,507,300	39,682,700	+ 2,150,200	+ 3,188,200
3,000,000	3,608,800	6,698,800	+ 185,200	5,09,79,000	...	3,338,600	3,681,300	6,969,900	+ 456,300	+ 271,100
...	3,357,700	3,357,700	-100	...	...	...	3,379,500	3,379,500	+ 21,700	+ 21,800
...	184,300	184,300	...	...	...	...	191,500	191,500	+ 7,200	+ 7,200
227,600	175,500	403,100	-24,500	36,27,000	...	241,800	175,500	417,300	-10,300	+ 14,200
193,200	1,654,900	1,848,100	-14,600	84,33,000	...	228,900	1,726,200	1,955,100	+ 92,400	+ 107,000
52,200	...	52,200	-69,000	18,00,000	10,000	107,300	...	107,300	-13,900	+ 55,100
57,100	...	57,100	+ 6,000	7,58,000	...	50,600	...	50,600	-500	-6,500
8,620,100	8,981,200	12,601,300	+ 83,000	5,94,97,000	10,000	3,967,200	9,101,000	13,071,200	+ 552,900	+ 469,900
1,142,300	...	1,142,300	+ 36,400	78,91,000	95,78,000	1,162,600	...	1,162,600	+ 53,700	+ 20,300
1,163,800	124,800	1,288,600	+ 47,100	81,52,000	1,03,42,000	1,232,900	126,900	1,359,800	+ 118,300	+ 71,200
...	...	...	-43,800	16,29,000	...	108,600	...	108,600	+ 65,300	+ 108,600
858,400	1,900	860,300	-69,900	45,91,000	93,05,000	926,400	7,200	933,600	+ 9,400	+ 73,300
3,164,500	126,700	3,291,200	- 23,700	2,22,33,000	2,92,35,000	3,480,500	134,100	3,664,600	+ 249,700	+ 273,400
4,100	...	4,100	+ 600	...	32,000	2,100	...	2,100	-1,400	-2,000
6,119,200	90,500	6,209,700	+ 568,900	1,48,59,000	8,25,95,000	6,497,000	85,400	6,582,400	+ 930,700	+ 372,700
6,123,300	90,500	6,213,800	+ 558,600	1,48,59,000	8,26,27,000	6,499,100	85,400	6,584,500	+ 929,300	+ 370,700
16,673,400	2,092,500	18,365,900	+ 510,900	20,36,18,000	...	13,574,700	2,723,000	16,297,500	+ 442,500	-68,400
707,600	2,635,800	3,242,800	+ 13,100	1,06,40,000	...	709,100	2,549,000	3,258,400	+ 25,700	+ 15,000
14,380,900	5,227,800	19,608,700	+ 524,000	21,42,58,000	...	14,283,900	5,272,000	19,555,900	+ 471,200	-52,800
252,800	224,000	476,800	+ 29,700	34,01,000	...	226,700	251,600	478,300	+ 31,200	+ 1,500
850,600	30,000	880,600	+ 20,100	1,39,39,000	...	929,300	19,800	949,100	+ 88,600	+ 68,500
6,600	9,300	15,900	-4,300	2,62,000	...	17,400	7,100	24,500	+ 4,300	+ 8,000
15,490,900	5,491,100	20,982,000	+ 569,500	23,18,60,000	...	15,437,300	5,550,500	21,007,800	+ 595,300	+ 25,800
49,176,600	20,408,200	79,384,800	+ 151,400	47,00,50,000	48,28,92,000	63,529,500	20,381,300	83,910,800	+ 4,477,400	+ 4,326,000
4,073,900	...	4,073,900	+ 5,631,600	...	...	...	...	...	-1,354,900	-6,986,500
...	...	...	...	...	4,36,89,000	2,912,600	...	2,912,600	...	...
63,250,500	20,408,200	83,658,700	+ 5,783,000	47,00,50,000	43,92,03,000	60,616,900	20,381,300	80,998,200	+ 3,132,500	-2,660,500

REVISED ESTIMATE, 1912-1913.				BUDGET ESTIMATE, 1913-1914.			
INDIA.		England.	TOTAL.	INDIA		England.	TOTAL.
Amount in Rupees.	Equivalent in £ at R15 = £1.			Amount in Rupees.	Equivalent in £ at R15 = £1.		
Rs.	₹	₹	₹	Rs.	₹	₹	₹
86,00,000	6,440,000	2,502,000	8,942,000	11,40,53,000	7,603,500	2,509,900	10,113,400
11,27,000	1,408,500	33,300	1,441,800	2,00,57,000	1,378,500	88,200	1,466,700
77,37,000	7,818,500	2,535,300	10,383,800	13,47,30,000	8,982,000	2,598,100	11,580,100
15,73,000	104,000	7,000	111,900	1,99,25,000	1,328,300	5,000	1,333,300

C.—Statement of Receipts and Disbursement of

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A) .	81,748,839	1,092,411	82,835,750	86,082,100	970,300	87,052,400	81,522,600	801,900	82,324,500
Excess of Revenue over Expenditure charged to Revenue			3,940,334			3,393,700			1,329,000
Railway, Irrigation, and other Capital not charged to Revenue—									
OUTLAY OF RAILWAY COMPANIES—									
Repayments . . . . .	...	2,029	2,029	...	4,000	4,000	..	2,000	...
NET			0			0			
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
On account of Subscribed Capital	57,497	...	57,497	70,600	655,000	725,600	160,900	4,415,000	4,575,900
NET			17,497			565,600			3,169,000
Permanent Debt Incurred—									
Sterling Debt—									
India Stock . . . . .	...	2,855,103	...	...	3,000,000	...	...	...	...
Rupce Debt—									
Rupce Loan	1,333,333	...	...	2,000,000	...	...	2,000,000	...	...
TOTAL NET	1,333,333	2,855,103	4,188,436	2,000,000	3,000,000	5,000,000	2,000,000	...	2,000,000
			1,823,173			2,937,000			131,000
Temporary Debt Incurred—									
Temporary Loans . . . . .	...	4,500,000	4,500,000	...	...	...	...	...	...
NET			0			0			
Unfunded Debt—									
Deposits of Service Funds	89,721	...	...	90,100	...	...	90,000	...	...
Savings Bank Deposits	6,750,855	...	...	7,523,400	...	...	7,509,800	...	...
TOTAL NET	6,840,576	...	6,840,776	7,613,500	...	7,613,500	7,599,800	...	7,599,800
			1,815,193			1,741,400			1,501,000
Deposits and Advances—									
Balances of Provincial Allotments	1,414,027	...	...	4,073,900	...	...	...	...	...
Appropriation for Reduction or Avoidance of Debt	457,967	...	...	347,900	...	...	453,400	...	...
Deposits of Local Funds—									
District Funds	3,096,473	...	...	4,170,500	...	...	3,914,000	...	...
Other Funds	1,191,862	...	...	1,347,500	...	...	1,182,500	...	...
Deposits of Sinking Funds	27,532	...	...	42,100	...	...	43,800	...	...
Gold Standard Reserve . . . . .	...	9,485,595	...	3,265,700	11,363,900	...	...	6,178,100	...
Currency Reserve—									
Council Bills appropriated . . . . .	...	1,988,833	...	...	1,600,000	...	...	...	...
Gold received from India . . . . .	...	...	...	...	...	...	...	...	...
Gold transferred	1,988,833	...	...	...	...	...	...	...	...
Departmental and Judicial Deposits	24,065,219	...	...	27,004,200	...	...	26,204,700	...	...
Advances	10,604,375	27,227	...	5,198,600	8,800	...	4,606,800	24,600	...
Suspense Accounts	287,178	...	...	128,100	...	...	17,000	...	...
Exchange on Remittance Accounts (net)	22,516	...	...	...	...	...	...	...	...
Miscellaneous	26,174	...	...	2,400	...	...	6,800	...	...
TOTAL NET	44,684,715	11,501,095	56,185,810	45,580,900	12,972,500	58,553,400	36,429,800	6,202,700	42,632,500
			2,209,480			4,786,900			
Carried over	124,659,630	12,950,638	...	141,347,100	17,601,800	...	127,712,900	11,431,600	...

Government of India, in India and in England.

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Expenditure, Imperial and Provincial (from Statement B)	£	£	£	£	£	£	£	£	£
57,908,675	19,957,657	77,926,332	59,176,600	20,408,200	79,584,800	63,529,000	20,381,300	83,910,800	
Add—Provincial surpluses transferred to "Deposits"	1,414,027	...	1,414,027	4,073,900	...	4,073,900	...	...	...
Deduct—Provincial Debts charged to "Deposits"	444,943	...	444,943	...	...	...	2,912,600	...	2,912,600
TOTAL	58,937,759	19,957,657	78,895,416	63,250,500	20,408,200	83,658,700	60,616,900	20,381,300	80,998,200
Railway. Irrigation, and other Capital charged to Revenue									
OUTLAY ON IRRIGATION WORKS	1,448,880	87,651	1,536,531	1,408,500	33,300	1,441,800	1,378,500	88,200	1,466,700
OUTLAY ON STATE RAILWAYS	4,840,786	2,140,398	6,981,384	6,440,000	2,502,000	8,942,000	7,003,500	2,509,900	10,113,400
INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI	4,986	6	4,992	104,900	7,000	111,900	1,328,300	5,000	1,333,300
OUTLAY OF RAILWAY COMPANIES—									
Payments for Capital outlay	314,614	673,945	988,559	171,700	1,027,300	1,199,000	227,400	1,822,900	2,050,300
NET			988,559			1,199,000			2,050,300
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
Payments for discharge of Debentures	...	40,000	40,000	...	160,000	160,000	...	1,415,000	1,415,000
NET			0			0			0
Permanent Debt Discharged—									
Sterling Debt—									
Madras Railway Debentures	...	869,700	...	...	249,700	...	...	170,000	...
Indian Midland Do.	...	907,500	...	...	1,227,900	...	...	1,111,200	...
India Bonds	...	500,000	...	...	500,000	...	...	500,000	...
Rupce Debt—									
4½ p. c. Loans	67	...	...	...	...	...	...	...	...
4 p. c. Loans	80,910	...	...	82,400	...	...	82,400	...	...
3½ p. c. Loans	200	...	...	100	...	...	100	...	...
3 p. c. Loans	7,886	...	...	2,800	...	...	4,800	...	...
Provincial Debentures	...	...	...	100	...	...	...	...	...
TOTAL	89,033	2,276,200	2,365,233	85,400	1,977,600	2,063,000	87,300	1,781,200	1,868,500
NET			0			0			0
Temporary Debt Discharged—									
Temporary Loans	...	5,000,000	5,000,000	...	4,500,000	4,500,000	...	...	...
NET			5,000,000			4,500,000			0
Unfunded Debt—									
Special Loans	200	...	...	200	...	...	200	...	...
Deposits of Service Funds	93,577	...	...	93,700	...	...	93,200	...	...
Savings Bank Deposits	4,931,517	...	...	5,778,200	...	...	6,004,000	...	...
TOTAL	5,025,383	...	5,025,383	5,872,100	...	5,872,100	6,098,400	...	6,098,400
NET			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	444,943	...	...	...	...	...	2,912,600	...	...
Deposits of Local Funds—									
District Funds	3,593,981	...	...	4,015,800	...	...	3,847,800	...	...
Other Funds	1,121,803	...	...	1,215,200	...	...	1,134,300	...	...
Gold Standard Reserve	...	9,880,183	...	3,205,700	11,432,600	...	...	6,104,500	...
Currency Reserve—									
Council Bills appropriated	1,989,333	...	...	...	...	...	...	...	...
Gold Transferred	...	655,000	...	...	1,000,000	...	...	...	...
Sum invested	...	1,338,333	...	...	...	...	...	...	...
Departmental and Judicial Deposits	24,514,769	...	...	26,537,700	...	...	26,133,300	...	...
Advances	10,331,543	73,813	...	5,198,100	180,100	...	4,594,200	25,000	...
Expense Accounts	111,078	...	...	185,700	...	...	69,800	...	...
Exchange on Remittance account (net)	...	...	...	18,600	...	...	...	...	...
Miscellaneous	19,027	24	...	...	...	...	...	...	...
TOTAL	42,024,977	11,951,353	53,976,330	40,553,800	13,212,700	53,766,500	38,691,500	6,189,500	44,881,000
NET			0			0			2,248,700
Carried over	112,844	22,127,400	...	117,836,900	43,828,100	...	116,031,700	61,193,000	...

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.		
	India.	England.	TOTAL.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	134,659,460	19,950,698		141,347,100	17,601,800		127,712,900	11,421,600	
Loans and Advances by Imperial Government	264,742	...	264,742	260,000	...	260,000	199,000	...	199,000
Net			201,914			187,600			13,100
Loans and Advances by Provincial Governments	986,707	...	986,707	1,091,800	...	1,091,800	937,600	...	937,600
Net			0			0			
Loans to Local Boards for Railway Construction	6,583	...	6,583	6,900	...	6,900	7,100	...	7,100
Net			6,583			6,900			7,100
Remittances—									
Inland Money Orders	82,427,579	...		83,933,300	...		84,693,400	...	
Other Local Remittances	87,885	...		573,400	...		434,700	...	
Other Departmental Accounts	6,226	...		...	...		...	...
Net Receipts by Civil Treasuries from—									
Post Office	2,168,276	...		2,208,500	...		2,028,300	...	
Railways	12,606,038	...		14,547,300	...		13,704,100	...	
Public Works	8,700	...		...	...		...	...
Net Receipts from Civil Treasuries by—									
Telegraph	783,423	...		783,700	...		718,800	...	
Marine	291,885	...		200,100	...		199,300	...	
Military Works	783,525	...		719,400	...		803,100	...	
Military	19,268,513	...		13,146,600	...		13,017,800	...	
Remittance Account between England and India—									
Purchase of Silver	...	...		7,060,000	...		...	...
Remittance of gold from India	...	...		...	327,900		...	450,000	
Railway transactions	2,195,707	7,955		8,500,300	24,600		4,914,900	504,800	
Other	903,598	1,253,114		2,559,900	1,549,800		771,800	1,310,000	
TOTAL	65,436,355	1,261,039	66,697,424	78,692,500	1,902,300	80,594,800	71,285,700	2,344,800	73,630,500
Net			49,524			161,600			
Secretary of State's Bills drawn	...	25,070,216	25,070,216	...	25,660,000	25,660,000	...	21,650,000	21,650,000
TOTAL RECEIPTS	201,353,847	46,281,923		221,397,800	45,164,100		200,142,300	35,416,400	
Opening Balance	13,566,922	(a) 18,174,349		12,279,689	(b) 19,433,723		19,543,889	(c) 9,377,923	
GRAND TOTAL	214,920,769	64,456,272		233,677,489	64,627,823		219,686,189	44,794,323	

(a) Of this account £1,477,358 represents the funds of the Gold Standard Reserve.

(c) " " £1,005,000 " " " "

DELHI,
FINANCE DEPARTMENT,
March 20/A 1913.

W. D. WOOLLAM,
Offg. Deputy Comptroller Genl.

Government of India, in India and England—continued.

	ACCOUNTS, 1911-1912.			REVISED ESTIMATE, 1912-1913.			BUDGET ESTIMATE, 1913-1914.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	112,686,448	42,127,410		117,886,900	43,828,100		116,031,800	34,193,000	
Loans and Advances by Imperial Government	62,828	...	62,828	72,400	...	72,400	185,900	...	185,900
NET			0			0			0
Loans and Advances by Provincial Governments	1,179,863	...	1,179,863	1,288,200	...	1,288,200	1,063,500	...	1,063,500
NET			193,155			196,900			125,900
Remittances—									
Inland Money Orders	32,398,535	...		33,333,300	...		34,666,700	...	
Other Local Remittances	...	...		441,000	...		508,000	...	
Other Departmental Accounts	127	...		...	...		...	...
Net payments into Civil Treasuries by—									
Post Office	2,158,879	...		2,208,500	...		2,028,300	...	
Railways	12,704,524	...		14,547,300	...		13,704,100	...	
Net Issues from Civil Treasuries to—									
Telegraph	740,023	...		733,700	...		718,300	...	
Marine	292,953	...		260,100	...		199,000	...	
Military Works	743,135	...		719,400	...		803,100	...	
Military	13,268,720	...		13,146,600	...		13,017,800	...	
Remittance Account between England and India—									
Purchase of silver	...	...		...	7,060,000		...	...
Remittance of gold to England	...	...		327,900	...		450,000	...	
Railway transactions	2,914	2,200,448		24,600	3,550,800		504,800	4,914,900	
Other	1,466,921	664,691		3,269,000	811,600		1,547,900	675,400	
TOTAL	63,782,761	2,836,139	66,647,900	69,011,400	11,421,800	80,433,200	68,208,300	5,490,300	73,698,600
NET			0			0			63,100
Secretary of State's Bills paid	24,929,181	...	24,929,181	25,874,700	...	25,874,700	21,950,000	...	21,650,000
TOTAL DISBURSEMENTS	202,641,080	44,992,549		214,133,600	55,249,900		207,139,500	39,683,300	
Closing Balance	12,279,689	19,433,723 ^(b)		19,543,889	9,377,923 ^(c)		12,540,689	5,111,023 ^(d)	
GRAND TOTAL	214,920,769	64,456,272		233,677,489	64,627,823		219,680,189	44,794,323	

(b) Of this amount £1,073,710 represents the funds of the Gold Standard Reserve

(d) " £1,018,600 " " " " "

M. F. GAUNTLETT,
Comptroller-General.R. W. GILLAN,
Secretary to the Government of India.

D.—Account of Provincial Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.

Provincial Balances.

	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Equivalent in £ at Rs 15 = £1.
Accounts, 1911-1912.	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Balance at end of 1910-1911	27,72,214	54,08,035	72,89,698	1,30,78,285	83,90,485	69,74,978	1,55,90,102	1,68,03,351	7,61,10,158	5,074,012
Added in 1911-1912	12,14,573	...	52,18,802	82,93,235	1,44,240	38,98,055	29,38,502	...	2,12,10,407	1,414,000
Spent in 1911-1912	...	12,60,040	...	...	...	...	...	54,14,113	66,74,153	444,412
Balance at end of 1911-1912	39,86,787	41,48,025	1,25,08,500	2,13,74,500	88,34,725	1,03,73,033	1,85,28,604	1,08,92,238	9,06,44,412	6,043,000
Revised Estimate, 1912-1913.			Assam.	New Bengal.	Bihar and Orissa.					
Balance at end of 1911-1912	39,83,787	41,48,025	41,93,000	1,86,25,000	1,80,62,000	88,34,725	1,03,73,033	1,85,28,604	1,08,92,238	9,01,46,412
Added in 1912-1913	44,97,000	73,37,000	37,55,000	1,18,98,000	65,69,000	51,28,000	81,38,000	43,76,000	59,13,000	4,073,900
Spent in 1912-1913	...	...	...	...	...	...	...	...	...	...
Balance at end of 1912-1913	84,83,787	1,16,85,025	79,51,000	2,83,23,000	1,96,31,000	1,09,62,725	1,90,09,033	2,29,04,604	1,68,05,238	10,116,800
Budget Estimate, 1913-1914.										
Balance at end of 1912-1913	84,83,787	1,16,85,025	79,51,000	2,83,23,000	1,96,31,000	1,09,62,725	1,90,09,033	2,29,04,604	1,68,05,238	10,116,800
Added in 1913-1914	...	...	...	...	...	...	...	...	...	...
Spent in 1913-1914	8,68,000	58,54,000	19,94,000	89,53,000	46,09,000	38,48,000	43,87,000	80,21,000	51,55,000	4,86,89,000
Balance at end of 1913-1914	76,15,787	58,31,025	59,57,000	1,93,70,000	1,50,22,000	1,31,14,725	1,46,22,033	1,48,83,604	1,16,50,238	7,204,800

W. D. WOOLLAM,
Offg. Deputy Comptroller General.

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

DELHI,
FINANCE DEPARTMENT,
March 20th, 1913.

E.—Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

ACCOUNTS, 1911-1912.						REVISED ESTI- MATE, 1912-1913.		BUDGET ESTI- MATE, 1913-1914.	
REVENUE AND EXPENDITURE.		EXPENDITURE.							
	Revenue.	Refunds and Assign- ments.	Cost of Collection and Pro- duction.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
Revenue Heads.	£	£	£	£	£	£	£	£	£
Principal Heads of Revenue.	Land Revenue (excluding that due to Irrigation)	20,764,697	754,370	3,783,454	13,213,873	16,647,100		13,584,000	
	Opium	5,661,278	3,614	729,452	5,228,212	4,504,700		4,069,000	
	Salt	3,391,212	251,476	36,849	2,787,823	2,761,100		2,768,000	
	Stamps	48,513,9	55,395	131,19	4,22,44	4,882,000		4,999,000	
	Excise	7,60,753	76,873	419,233	7,11,527	7,669,800		7,611,400	
	Provincial Rates	548,480	580	5,95	542,495	75,000		77,900	
	Customs	6,48,537	181,87	250,713	6,00,017	6,591,400		6,445,000	
	Assessed Taxes	1,653,878	10,87	28,78	1,13,73	1,81,500		1,71,300	
	Forest	1,932,179	6,57	1,14,222	80,140	898,000		799,000	
	Registration	415,832	1,14	248,25	19,482	21,800		23,800	
	Tributes	5,5,005	201,358	...	30,1,47	398,100		41,000	
	TOTAL	54,205,240	1,757,191	7,112,983	45,535,036	49,767,500		42,213,600	
	Total deduction from Revenue			8,970,174					
Expenditure Heads.									
Debt Services	Interest	1,448,741	2,037,735		588,994		344,000		22,700
Commercial Services.	Post office	2,134,279	2,00,470	125,809		223,100		303,600	
	Telegraph	1,087,425	1,03,94		6,509	20,900			39,200
	Railways	15,891,75	12,10,955	3,787,770		5,51,100		4,552,000	
	Irrigation	3,980,052	3,1,4,883	806,19		1,071,700		839,500	
Other Public Works	Civil Works, etc.	326,924	5,454,048		5,127,124		5,898,200		0,207,600
Mint	367,100	116,07	250,593		389,700		136,900		
Civil Depart- ments	Civil Departments	1,238,131	16,436,106		15,228,035		15,416,500		18,127,800
Miscellaneous Civil Services.	Superannuation	201,470	3,167,420		2,985,900		3,077,100		3,124,400
	Exchange	10,197		105,097		109,300		33,300	
	Miscellaneous	408,018	388,909	20,109			36,800		190,500
	Other heads	9,891	1,322,494		1,225,003		1,222,700		1,216,200
Famine Relief and Insurance	Famine Relief		114,293		114,293		195,300		41,000
	Other heads		88,507		885,707		804,700		953,400
Military Ser- vices.	Army { Effective	1,041,030	16,332,932		15,271,932		15,01,000		15,235,300
	Non-effective	118,336	3,201,581		3,085,248		3,121,000		3,133,900
	Marine	84,900	450,728		365,818		389,000		280,000
	Military works	78,791	909,57		830,84		8,7,300		873,100
	Special Defences (1902)		4,703		4,703		15,900		24,000
TOTAL		82,835,750	77,92,332	4,909,418	9,9,084	7,467,600	4,073,900		1,586,300
Provincial Ad- justment	Surplus		969,084						
	Deficit							2,912,600	
TOTAL		82,835,750	78,89,416	3,940,334		3,393,700		1,326,300	
Capital Account	Surplus			3,940,334		3,393,700		1,326,300	
	Railway and Irrigation Capital not charged to Revenue:-								
	Capital raised and deposited by Railway Companies (net)			17,497		565,000		3,160,900	
	Outlay on Irrigation Works				1,536,531		1,441,800		1,436,700
	Outlay on State Railways				6,981,384		8,942,000		10,113,400
	Initial outlay on new Capital at Delhi				4,992		11,900		1,343,300
	Outlay of Railway Companies				(net) 88,500		1,195,000		2,048,300
	Permanent Debt				(net) 1,823,173		2,937,000		131,500
	Temporary Debt				(net) 100,000		4,500,000		
	Unfunded Debt				(net) 1,815,391		1,741,400		1,501,400
	Loans and Advances by Imperial Government				(net) 201,914		18,600		13,100
	Loans and Advances by Provincial Governments				(net) 193,155		196,900		125,900
	Loans to Local Boards for Railway Construction				(net) 6,81		6,900		7,100
	Deposits and Advances				(net) 2,209,480		4,796,900		2,248,700
	Remittances				(net) 49,524		161,500		
Debt, Deposits, Advances, and Remittances	Secretary of State's Bills drawn			(net) 25,070,216		25,63,000		21,650,000	68,100
	Secretary of State's Bills paid			(net) 24,929,181		25,874,700		21,650,000	
				35,133,914	35,131,773	29,440,700	42,262,300	27,790,000	39,054,400
				31,741,271		31,743,412		28,921,812	
					11,741,412		28,921,812		17,657,712
TOTAL		66,875,185	66,875,185	71,181,112	71,181,112	53,712,112	56,712,112		

W. D. WOOLLAM, M. F. GAUNTLETT, R. W. GILLAN,
Jg. Deputy Comptroller General. *Comptroller General.* *Secretary to the Government of India.*

DELHI,
 FINANCE DEPARTMENT;
 March 20th, 1913.

MEMORANDUM EXPLAINING THE DETAILS OF THE ESTIMATES.

1. In this memorandum the variations between the Budget and the Revised estimates of the current year, and between the latter and the Budget estimates of next year, are explained in detail for the major heads of account. Under most of the heads details by provinces have been given, and it may be explained that the figures shown against "India General" represent the transactions of the Central Government, including all expenditure directly controlled by it, of the minor administrations of Ajmer-Merwara and Coorg, and of the convict settlement in the Andamans. The Budget estimates of Provincial and "Divided" expenditure in 1913-14 generally represent the allotments proposed by the several Governments and Administrations with whom regular provincial settlements have been concluded and in the case of provinces having local Legislative Councils more detailed information regarding the figures will be found in the Financial Statements presented by the Local Governments to their respective Councils.

Introductory.

2. The figures for the newly created province of Delhi have been entered separately and explained under each major head of account. It may be stated however at the outset that while the Revised estimates for 1912-13 under each head represent the probable receipts and outlay in six months of the current year, the Budget makes full provision for the revenue and the charges of a whole year; and that where the difference between the two sets of figures arises solely from this cause, no explanation of the variation has been given in this memorandum.

3. It is also necessary to explain at this stage that the figures entered against Delhi in this memorandum represent only the revenue and expenditure of the Delhi administration and do not by themselves indicate the cost of change of the Imperial Capital. In order to ensure that, although brought into account under varying heads, expenditure connected with Delhi shall not be lost sight of, instructions have already been issued for the record of all such outlay under special descriptive sub-heads which have been opened in our accounts. Thus, the whole of the expenditure on the Delhi Project proper chargeable to capital will be shown under the new capital head "51" opened for this purpose. Charges connected with the construction of Temporary Delhi will be shown under a special descriptive sub-head under the major head "45—Civil Works—Imperial." Similarly, expenditure on the new cantonment will be shown under a specific descriptive head in the Military section of the accounts. Lastly, charges connected with the administration of the Delhi province will be brought together in a special Appendix to the Civil Estimates under the appropriate service heads, and in this will also be included expenditure from special sanitary or other grants for such objects as water supply, town improvements, preservation of antiquities, medical relief, etc.

Treatment of cost of Imperial Delhi.

In order to present in one view not only the gross expenditure arising from the change of Capital, but also the very substantial sums which will from time to time come to be taken by way of set-off, it has been decided to maintain a special *pro forma* statement with effect from 1912-13. The general form of the statement will be somewhat as shown in the appendix to this memorandum; but modifications in the detailed heads may have to be made as advised from time to time by the Comptroller General. It will not, however, be possible to present these figures until the accounts of 1912-13 are made up, and for the present it has been thought sufficient to compile a statement of the gross expenditure only arising out of the change of Capital which is included in the

accounts of 1911-12, the Revised estimate of 1912-13 and the Budget estimate of 1913-14. The figures are given below in lakhs of rupees:—

	1911-12, Accounts.	1912-13, Revised.	1913-14, Budget.
I.—Capital expenditure:—			
Initial outlay on Permanent Delhi (<i>vide</i> paragraphs 235 and 236)	75	16.78	200.00
II.—Revenue expenditure:—			
(a) Administration of Delhi Province (as recorded under the various heads of account in this memorandum) . . . . .	...	17.74	20.47
(b) Construction and maintenance of temporary works at Delhi for the accommodation of the Government of India (<i>vide</i> paragraphs 191 and 192)	8.61	47.00	8.25
(c) Cost of new Cantonment (<i>vide</i> paragraphs 214 and 224) . . . . .	...	11	16.00
(d) Expenditure on provision of postal and telegraphic facilities including cost of new buildings . . . . .	...	3.91	.85
(e) Maintenance of Viceregal residence at Delhi . . . . .	...	...	1.59
(f) Cost of permanently moving Imperial offices (<i>viz.</i> , a section of the Government Press and the Office of the Comptroller General) from Calcutta or elsewhere to Delhi . . . . .	...	1.15	.49
(g) Other indirect expenditure incurred mostly in the Secretariats owing to employment of special staff in connection with work arising from the change of Capital, grant of special concessions to camp offices brought to Delhi, etc. . . . .	...	1.02	.37
	8.61	70.93	48.02

The whole of the capital outlay undoubtedly represents additional expenditure which would have been avoided but for the change of Capital. Of the charges recorded in the revenue account, the whole of item (b) must for the present fall under this class, though there will be small counterbalancing receipts in the shape of rents of the residential buildings, and a substantial portion of the outlay will in all probability be recouped when the temporary buildings are no longer required. Item (c) also represents mostly extra expenditure. But the same can hardly be said of the other items given above. The expenditure shown against items (f) and (g) will probably be more than counterbalanced by the savings accruing from the shorter move of the Government of India to Delhi. The whole of the outlay shown against items (d) and (e) is being met from ordinary Imperial grants; and all that has happened is that money is being now spent at Delhi which would have been spent elsewhere for the same purpose if the change of Capital had not been made, or else that being the Imperial Capital, Delhi is now receiving a larger share of the money than it used to get. Lastly, a good portion of the expenditure shown against item (a) represents the cost of the ordinary civil administration of the territory which used to be met by the Government of the Punjab before Delhi became the Imperial Capital; and the only effect of the change has been to transfer all such ordinary expenditure from the Provincial to the Imperial section of the accounts. But the revenue of the tract has also been so transferred, resulting in a gain to the Imperial Government of about Rs 1½ lakhs in 1912-13, and Rs 7 lakhs in 1913-14; and it may also be necessary to make a reduction in the present assignment of Imperial land revenue received by the Punjab

if a detailed examination of the accounts indicates that the Provincial expenditure in the tract prior to its transfer to Imperial control exceeded the Provincial revenue derived from it, though pending such examination no such reduction has been entered in the estimate. A small portion of the expenditure, about Rupees one lakh a year, also represents the cost of certain wholly Imperial Services, *e.g.*, Ecclesiastical, which has been merely transferred from the books of the Punjab to those of the new province; while a further portion of it representing special outlay on sanitation, etc., is being actually met, or, but for the change, would have been met from special Imperial grants.

4. The broad totals of revenue and expenditure for the last year, the current year and the ensuing year are as follows:—

		Accounts, 1911-1912.
		£
Revenue		82,835,750
Expenditure charged to Revenue		78,895,416
Surplus		£ 3,940,334

		Revised, 1912-1913.
		£
Revenue		87,052,400
Expenditure charged to Revenue		83,658,700
Surplus		£ 3,393,700

		Budget, 1913-1914.
		£
Revenue		82,324,500
Expenditure charged to Revenue		80,998,200
Surplus		£ 1,326,300

These figures exclude all capital, debt and remittance transactions.

5. The accounts of 1911-12 are not discussed in this memorandum, but according to our usual practice in the past a brief explanation is given below of the principal divergences between the Revised estimates of revenue and expenditure as submitted to the Council twelve months ago, and the actual accounts of the year as closed, audited and compiled by the Comptroller and Auditor General. Accounts, 1911-12.

6. The total revenue turned out about £796,900 more and the total expenditure about £50,400 less than the Revised estimate, with the result that the surplus was £847,300 larger than was anticipated. To this improvement, the net earnings of Railways contributed no less than £606,500. There was an increase of £425,600 in the gross receipts, the growth of traffic in March 1912, on the North-Western, the Bombay Baroda and Central India, and a few other lines having far exceeded expectation; while there was a net saving of £180,900 distributed among a number of lines, in the provision for working expenses and payment of surplus profits to companies. Eliminating the Provincial figures, the balance of the improvement in the surplus, *viz.*, £240,800, occurred chiefly under the following heads. There was an increase of £56,600 in the Opium revenue owing to a rise in the auction price at the sales of Malwa opium in March 1912. Increases of smaller magnitude were also realised under some of the other heads of revenue; but these were more than counterbalanced by a decrease of £100,000 under Customs, distributed among a number of tariff heads. The net Military expenditure was less than the Revised estimate by

£70,100 mainly in consequence of a smaller expenditure on the purchase of stores in England and in connection with the Royal Visit in India, and there were savings of £58,900 and £53,200 respectively in the miscellaneous charges of Railways and in the expenditure of Civil Departments. Smaller lapses also occurred under a number of other heads, but they were nearly counterbalanced by an increase of £92,000 under Civil Works. Of the latter sum £57,400 (R8.61 lakhs) represents expenditure on Temporary Delhi and was incurred mainly in taking over the electric installations, etc., erected, and certain articles of furniture purchased, in connection with the Coronation Durbar.

Authors of Memorandum.

7. Paragraphs 203 to 227 of this Memorandum have been communicated by the Hon'ble Mr. W. H. Michael, Secretary to the Government of India in the Military Finance Branch: and the rest of the Memorandum has been drafted by Mr. Bhupendra Nath Mitra, M.A., Assistant Secretary in the Finance Department.

I AND 8.—LAND REVENUE

REVENUE.

(Including the portion due to Irrigation.)

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	8,81,223	8,08,539	7,11,075	7,17,000	7,59,000	7,48,000
2. Delhi . . . . .	...	...	...	...	2,09,000	3,84,000
3. Baluchistan	10,02,440	8,91,261	9,51,489	9,03,000	9,15,000	9,25,000
4. North-West Frontier	23,30,699	21,79,157	21,48,843	21,83,000	21,83,000	22,13,000
5. Other Provinces	10,48,159	11,46,179	7,03,376	16,92,000	14,98,000	18,72,000
Total	52,57,521	50,25,136	45,17,783	54,95,000	55,64,000	61,42,000
<i>Divided and Provincial.</i>						
1. Central Provinces	1,87,74,671	1,81,81,128	1,85,87,860	1,87,60,000	1,80,85,000	1,88,50,000
2. Burma	4,20,29,468	4,06,18,783	4,18,73,511	4,27,82,000	4,42,60,000	4,30,98,000
3. Assam . . . . .	...	...	...	76,98,000	78,00,000	77,00,000
4. Bengal (new) . . . . .	...	...	...	2,69,88,000	2,74,66,000	2,72,66,000
5. Bihar and Orissa . . . . .	...	...	...	1,51,97,000	1,50,60,000	1,51,19,000
6. United Provinces	6,98,81,785	6,74,96,264	6,60,98,192	6,70,65,000	6,67,97,000	6,62,98,000
7. Punjab	3,13,87,524	2,97,80,632	3,47,90,786	3,52,82,000	3,89,32,000	3,72,62,000
8. Madras	6,49,15,197	6,61,22,570	6,70,19,897	6,83,93,000	6,88,63,000	6,96,70,000
9. Bombay	5,48,03,513	5,42,16,103	4,94,05,849	5,22,48,000	4,96,42,000	5,41,39,000
Eastern Bengal and Assam	2,01,21,586	2,01,84,470	2,03,12,357	...	...	...
Bengal (old)	2,95,91,786	2,92,57,800	2,91,38,698	...	...	...
Total	33,14,85,420	32,58,07,750	32,72,24,650	33,44,08,000	33,69,11,000	33,74,02,000
TOTAL REVENUE R	85,67,42,941	82,83,22,886	77,90,02,433	88,39,03,000	89,33,15,000	95,16,44,000
Shown under I.—Land Revenue R	81,99,82,121	81,81,62,808	81,14,70,456	81,91,39,000	81,98,85,000	82,05,98,000
Shown under XXIX.—Irrigation R	1,67,60,820	1,76,70,078	2,02,71,977	2,07,64,000	2,25,90,000	2,29,46,000
Equivalent of total Revenue in Sterling £	22,449,529	22,055,526	22,116,162	22,660,300	22,831,700	22,902,900
Shown under I. Land Revenue £	21,332,141	20,877,521	20,764,697	21,276,000	21,325,700	21,373,200
Shown under XXIX.—Irrigation £	1,117,388	1,178,005	1,351,465	1,384,300	1,506,000	1,529,700

EXPENDITURE.

<i>Imperial.</i>						
1. India General	4,93,168	4,43,303	4,02,758	3,98,000	3,96,000	3,93,000
2. Delhi . . . . .	...	...	...	...	56,000	1,09,000
3. Baluchistan	2,16,155	2,21,950	2,39,846	2,35,000	2,40,000	2,33,000
4. North-West Frontier	5,87,200	5,88,174	6,08,664	6,85,000	6,15,000	6,74,000
5. Other Provinces	26,21,913	27,93,330	26,72,719	29,50,000	28,12,000	33,00,000
Total	39,18,506	40,51,757	39,18,487	42,68,000	41,19,000	47,03,000
<i>Divided and Provincial.</i>						
1. Central Provinces	38,16,401	39,07,049	39,07,629	39,04,000	39,00,000	40,00,000
2. Burma	66,35,721	65,12,019	68,23,955	69,17,000	69,91,000	69,79,000
3. Assam . . . . .	...	...	...	14,27,000	14,57,000	15,13,000
4. Bengal (new) . . . . .	...	...	...	33,50,000	33,63,000	33,18,000
5. Bihar and Orissa . . . . .	...	...	...	25,80,000	27,00,000	25,39,000
6. United Provinces	83,67,891	82,80,629	86,42,081	88,60,000	87,68,000	95,58,000
7. Punjab	47,85,927	46,80,491	48,02,974	50,31,000	47,39,000	47,88,000
8. Madras	1,24,04,006	1,27,50,886	1,29,37,965	1,45,67,000	1,42,95,000	1,46,51,000
9. Bombay	80,21,443	78,67,486	82,72,746	86,04,000	85,21,000	82,95,000
Eastern Bengal and Assam	30,68,240	30,51,163	33,30,750	...	...	...
Bengal (old)	37,24,433	36,96,519	41,29,707	...	...	...
Total	5,08,24,159	5,08,55,892	5,28,47,787	5,52,40,000	5,45,34,000	5,56,71,000
TOTAL INDIA R	5,47,42,665	5,49,07,649	5,67,60,274	5,95,08,000	5,86,53,000	6,03,74,000
Equivalent in Sterling £	3,649,511	3,660,510	3,784,118	3,967,200	3,910,200	4,024,900
England £	568	1,016	2,086	1,000	2,000	1,300
TOTAL EXPENDITURE £	3,650,079	3,662,426	3,786,454	3,968,200	3,912,200	4,026,200

Statement showing the distribution between Imperial and Provincial of the Land Revenue shown in the preceding table under 1912-13 and 1913-14.

	1912-13.		Budget, 1913-1914.
	Budget.	Revised.	
1. Total divided revenue	81,72,05,000	81,94,88,000	82,01,78,000
<i>Imperial.</i>			
2. Imperial share according to the terms of the provincial settlements	16,15,08,000	16,24,19,000	16,28,53,000
3. Deduct :—			
(a) Fixed recurring assignments from Imperial to Provincial under the terms of the provincial settlements, including permanent additions subsequently made to them	61,15,000	72,05,000	2,48,15,000
(b) Assignments in connection with the scheme for the incidence of famine relief expenditure (<i>vide</i> para. 54 of Financial Statement for 1907-1908)	37,50,000	37,50,000	37,50,000
(c) Non-recurring grants :—			
(i) under the terms of the provincial settlements	15,67,000	5,98,000	8,26,000
(ii) in aid of outlay on the improvement of education treated as a special appropriation from the opium revenue of the year . . . . .	...	69,00,000	...
(iii) in aid of outlay on the improvement of education, sanitation, medical relief, agriculture and other beneficial services . . . . .	...	4,62,70,000	15,85,000
(iv) in aid of development of communications, etc., in Burma and Assam . . . . .	...	50,00,000	...
(v) in aid of provincial resources generally . . . . .	...	1,00,00,000	...
(vi) other items	2,06,000	16,65,000	12,84,000
Total assignments	1,16,38,000	8,13,88,000	3,11,60,000
4. Net Imperial share of divided revenue	14,98,65,000	8,10,81,000	13,16,83,000
5. Add—Wholly Imperial Revenue	54,95,000	55,64,000	61,42,000
TOTAL	15,53,60,000	8,65,95,000	13,78,35,000
Shown under I.—Land Revenue	14,40,38,000	7,48,43,000	12,53,99,000
" " XXIX.—Irrigation	1,13,22,000	1,22,52,000	1,24,36,000
<i>Provincial.</i>			
1. Share of divided revenue (including assignments from Imperial)	16,73,40,000	23,84,57,000	18,84,85,000
2. Wholly Provincial Revenue	1,72,03,000	1,74,23,000	1,72,24,000
TOTAL	18,45,43,000	25,58,80,000	20,57,09,000
Shown under I.—Land Revenue	17,51,01,000	24,55,42,000	19,51,99,000
" " XXIX.—Irrigation	94,42,000	1,03,38,000	1,05,10,000

8. The Imperial expenditure shown against "Other Provinces" in the table at page 23 represents the cost of survey and record-of-right operations on a large scale in Bengal and in Bihar and Orissa, undertaken more for administrative than for fiscal purposes. The expenditure is of a temporary and varying character and was accordingly not considered suitable for inclusion in the financial settlements with the two provinces. Three-fourths of the charges are eventually recovered from landlords and tenants for the protection of whose rights the operations are primarily undertaken; and the recoveries are shown in the table as Imperial revenue against "Other Provinces."

REVENUE.

(a) Wholly Imperial.

9. Excluding the Delhi figures, the Revised estimate for 1912-13 is less than the Budget by R1.40 lakhs while the Budget for 1913-14 is R4.03 lakhs more than the Revised estimate for 1912-13. Both these variations are caused mainly by a postponement of the recovery in the current year of certain survey and settlement charges in Bengal and Bihar and Orissa, and by provision for the recovery of these arrears in 1913-14.

Revised, 1912-13.
Budget, 1913-14.

(b) Divided and Wholly Provincial.

10. The total collections in 1912-13 are likely to exceed the Budget estimate by R25.03 lakhs. A large improvement of R36.50 lakhs is anticipated in the Punjab in spite of the loss of the Delhi revenue, owing to higher receipts from the sale of proprietary rights in the canal colonies and the revision of assessments in the Chenab colony. Important increases will also take place in Burma (R14.78 lakhs) where the outturn of the year's crops is much above the average; in Bengal (R4.78 lakhs) where, owing to the territorial re-arrangement, the Budget was based on data which were more or less uncertain, while the Revised includes certain special receipts; and in Madras (R4.76 lakhs) mainly in consequence of the postponement of certain collections which were expected to be realised in 1911-12 at the time when the Budget for the current year was framed. In Assam also there will be an improvement of R1.07 lakhs owing to a larger recovery of arrears; but in the other provinces the collections will fall short of the Budget estimate. There will be a considerable deficiency of R26.06 lakhs in Bombay due to the unfavourable agricultural conditions prevailing in certain parts of the Presidency; and important shortages of R6.75 lakhs and R2.68 lakhs are also expected in the Central and the United Provinces respectively, owing to larger suspensions and postponement of collections in certain districts necessitated by an indifferent monsoon.

Revised, 1912-13.

11. The total Budget for 1913-14 is R4.91 lakhs more than the Revised estimate for the current year. An increase of R44.97 lakhs is expected in Bombay where provision has been made for the collection of a portion of the suspended revenue of the current year in addition to the normal demand for 1913-14. Important increases over the Revised estimate of the current year are also assumed in Madras (R8.01 lakhs) and in the Central Provinces (R7.65 lakhs) owing to normal growth in the revenue demand and to the recovery of arrears in the latter province. Provision for normal growth of the revenue demand has been made generally in the other provinces also. But the total collections in 1913-14 are expected to fall short of those in the current year in the Punjab (R36.70 lakhs) in consequence of smaller receipts from the sale of proprietary rights in the canal colonies; in Burma (R11.62 lakhs) where the estimates have been based on a normal outturn of next year's crops, while allowance has been made for a decrease in the petroleum revenue consequent on an expected falling-off in production in the Yenang-yaung oil-field; in the United Provinces (R4.99 lakhs) due to smaller recovery of revenue suspended in previous years, the outstanding amount of which will be considerably reduced by the end of the current year; and in Bengal (R2.00 lakhs) and in Assam (R1 lakh) owing to the absence of certain special receipts which have swelled the revenue in 1912-13.

Budget, 1913-14.

(c) *Adjustments between Imperial and Provincial.*

12. The table at page 24 shows the amount of Imperial Land Revenue assigned for Provincial expenditure in the two years. The variations between the Budget and Revised estimates of the current year and between the latter and the Budget estimate for 1913-14 are explained below.

(1) *Recurring assignments.**Revised, 1913-13.*

13. The bulk of the increase of Rs10,90,000 in the Revised estimate over the Budget of the current year is contributed by the following three items, the balance consisting of petty corrections and re-adjustments:—

	Lakhs of rupees.
(1) Additional grants for educational reforms out of the reserve provision made in the current year's Budget under the head "22.—Education"	10.96
(2) Grants for the improvement of sanitary services out of the lump provision made for the purpose in the current year's Budget under the head "24.—Medical"	1.89
(3) Saving in the compensatory grant given to Madras in connection with the remission of the Proprietary Estates village service cess	—2.63
	<hr/> 10.22

Budget, 1913-14.

14. The increase of Rs1,71.10 lakhs in the Budget provision for next year over the Revised estimate of 1912-13 is made up as follows:—

	Lakhs of rupees.
(1) Compensatory assignments to the Governments of Bengal, Bihar and Orissa, United Provinces and the Punjab to enable them to forego the appropriations which are now made from the cess on land to meet expenditure which should be defrayed properly from Provincial revenues:—	
Bengal	24.93
Bihar and Orissa	22.92
United Provinces	29.53
Punjab	2.08
TOTAL	<hr/> 79.46
(2) Additional recurring grants for the advancement of education	48.35
(3) Additional recurring grants for the development of sanitation	36.50
(4) Recurring grant to Assam for the proper administration of remote tracts on the north-east frontier	3.93
(5) Increase in compensatory assignment to Madras in connection with remission of village service cess in proprietary estates	2.48
(6) Additional recurring grants for the improvement of sanitary services . . . . .	.76
	<hr/> 1,71.43
(7) <i>Deduct</i> —Petty adjustments of a recurring character . . . . .	.33
TOTAL	<hr/> 1,71.10

15. The fourth of these grants is intended to compensate the Government of Assam for political and police expenditure which it will have to incur in connection with the outlying territories on the north-east frontier, but for which no provision was made in its provincial settlement. The fifth grant is a necessary concomitant of the progress of resumption of *inam* lands of village servants—see paragraph 12 of last year's explanatory memorandum.

The sixth grant is an addition to the similar grant of R1 89 lakhs made in the current year, the object of the aggregate grant of R2 65 lakhs being to assist Local Governments in employing additional Deputy Sanitary Commissioners and municipalities in organising an efficient staff of health officers and sanitary inspectors. All the major provinces participate in the grant with the exception of Assam and the Central Provinces from which no schemes on the subject have yet been received.

16. In connection with the grants falling within the first of the categories mentioned above, it may be explained that certain appropriations have hitherto been made in some of the provinces, in aid of expenditure which is properly chargeable to Provincial revenues, from the proceeds of the land cess which is wholly applied elsewhere to finance rural boards. Thus in Bengal and in Bihar and Orissa, a moiety of the land cess—known as the public works cess—forms an item of Provincial revenue; in Agra about one-third of the land cess is appropriated by the Provincial Government to meet the cost of the rural police; and in the Punjab the district boards have to make over to the Provincial Government about one-fifth of the land cess as a contribution for general services. The arrangement has naturally resulted in a severe restriction of the activities of the rural boards in these provinces; and the Royal Commission on Decentralisation recommended in paragraph 773(i) of their report, that the resources of rural boards should be augmented by the surrender of these appropriations. It is proposed to accept the recommendation; and provision has accordingly been made in next year's Budget for the subventions required to compensate the four Provincial Governments for the loss of revenue entailed by the change. In calculating this loss due allowance has been made for the resumption of certain grants now made to the rural boards by the Provincial Governments. In the United Provinces a necessary corollary of the measure will be the abolition of the separate police rate in Oudh, the cost of the rural police becoming an item of Provincial expenditure, while advantage will be taken of the change to introduce another desirable reform, *viz.*, the substitution of cash-paid *chaukidars* in Gorakhpur for village watchmen who are paid by grants of land and whose *jagirs* will be resumed; and an addition has been made to the compensatory assignment to cover the fresh burden thrown on Provincial revenues. The figures given below show how the assignments to the four provinces have been worked out on the basis of the average actuals for the last three years:—

	(In lakhs of rupees).			
	Bengal.	Bihar and Orissa.	United Provinces.	Punjab.
Net amount of appropriation surrendered	29.42	24.52	22.19	3.82
Add—Cost of rural police in Oudh and <i>chaukidars</i> in Gorakhpur	...	...	11.02	...
	29.42	24.52	33.21	3.82
Deduct—Amount of contributions to rural boards to be resumed	4.49	1.60	3.54	1.74
Deduct—Provincial share of land revenue from resumed <i>jagirs</i> in Gorakhpur	...	...	.14	...
Amount of assignment	24.93	22.92	29.53	2.08

In the North-West Frontier Province also, the system of levying contributions from district boards for general services will be discontinued, a reduction being made in the grants received by the boards from Provincial revenues. The net loss of revenue in this province will amount to 22 lakh; and setting against this the Imperial share of the gain in land revenue in the United Provinces from the resumed *jagirs* the total cost of the measure will amount to R79.46 lakhs.

17. The following table gives the distribution among the different provinces of the recurring grants of Rs 48.35 lakhs and Rs 36.50 lakhs respectively for the promotion of education and the improvement of sanitation.

[Lakhs of Rupees.]

Province.	Grants for Sanitation.	Grants for Education.	Total Imperial grants for Education provided in the Budget for 1913-14.
1	2	3	4
	R	R	R
1. Central Provinces	3.00	2.59	5.54
2. Burma	3.00	3.07	6.07
3. Assam . . . . .	.50	1.77	3.63
4. Bengal	5.00	13.20	25.45
5. Bihar and Orissa	3.00	5.23	10.53
6. United Provinces	6.00	6.38	14.63
7. Punjab	4.00	3.98	7.98
8. Madras	6.00	6.80	16.80
9. Bombay	6.00	5.98	13.68
Total	36.50	48.35	104.31

18. The subvention of Rs 36.50 lakhs for sanitary expenditure represents the share assigned to the Governments of the nine major provinces, of the annual appropriation of Rs 45 lakhs which it has been decided to make from Imperial revenues in aid of outlay on the improvement of sanitation. Rs 5 lakhs out of this appropriation has been reserved for research for which there is a vast field in India, and the balance of Rs 40 lakhs is intended to provide for urgent sanitary needs in cities. Out of the latter sum, Rs 36.50 lakhs have been allotted to the major provinces, Rs 1.50 lakhs to the minor administrations, and Rs 2 lakhs kept in reserve for future distribution. The allotments to provinces have been made with reference to figures of urban population modified where necessary in accordance with lists of schemes ready and waiting for funds in each province.

19. The recurring assignments for education will be in addition to the similar grants made for this purpose from Imperial revenues in 1912-13, and the total provision in next year's Budget for special Imperial subventions to Provincial Governments in aid of educational expenditure will stand at Rs 104.31 lakhs as shown in column 4 of the table in paragraph 17. Adding to this sum Rs 3.69 lakhs allotted to meet the educational needs of the minor administrations and Rs 7 lakhs held in reserve for future distribution, the special appropriation from Imperial revenues for outlay on the advancement of education will amount to Rs 115 lakhs in 1913-14, or Rs 55 lakhs more than the similar appropriation made in the current year. The distribution of this additional sum among the provinces has been made generally with reference to population, the demand for education and the expressed needs of Local Governments.

(2) *Non-recurring assignments.*

(i) *Grants for education, sanitation and other beneficial services.*

Revised, 1912-13.

20. In the Budget estimate for the current year provision was made for a non-recurring appropriation of Rs 65 lakhs from Imperial revenues for capital outlay on the promotion of education. Of this amount Rs 62.50 lakhs have been allotted during the course of the year to the Provincial Governments to enable them to meet the requirements of universities and of certain special institutions, and the pressing demands for hostels; and the balance of Rs 2.50 lakhs

has been utilised for similar purposes in the minor administrations. A small sum of ₹ 20 lakh out of the portion of the current year's recurring grant which was held in reserve, has also been applied to meet an item of necessary capital expenditure in Madras. Further, it has been decided (a) to devote ₹ 2½ crores out of the general surplus of the current year to meet capital requirements of Provincial Governments in connection with universities, colleges and schools; and (b) to distribute ₹ 69 lakhs, representing roughly about a third of the opium revenue realised in the current year in excess of ₹ 5,40 lakhs, among the Provincial Governments to be applied almost wholly to the erection of hostels,— a small sum of ₹ 2 lakhs being allotted to the Calcutta University to enable it to purchase land which it urgently requires for purposes of extension. The total non-recurring subventions to Provincial Governments in 1912-13 for the promotion of education will thus amount to ₹ 381.70 lakhs.

21. It has also been decided to make further non-recurring grants to Provincial Governments aggregating ₹ 1½ crores out of the general surplus of the current year, the bulk of which will be devoted to meet pressing demands for the improvement of urban sanitation. The distribution of the non-recurring educational and sanitary grants among the several provinces has been made generally on the same basis as has been followed in distributing the recurring grants, and is given in the table below :

	Grant of Rs27 lakhs out of reserve provision in current year's Budget.	EDUCATION.			SANITATION.
		Additional grants of		Total.	
		R250 lak a.	R69 lakhs.		
Central Provinces	1.50	13.00	4.75	19.25	10.50
Burma	1.50	21.00	3.25	25.75	10.50
Assam	1.00	9.50	3.50	14.00	3.00
Bengal	28.00	52.50	22.50	103.00	20.00
Bihar and Orissa	3.00	26.50	7.25	36.75	10.00
United Provinces	6.50	34.00	8.25	48.75	27.50
Punjab	4.50	17.50	7.75	29.75	14.50
Madras	8.70	45.00	4.00	57.70	27.00
Bombay	8.00	31.00	7.75	46.75	27.00
Total	62.70	250.00	69.00	381.70	150.00

22. In the next place, it has been decided to give from our general surplus in 1912-13 a non-recurring grant of ₹ 30 lakhs to Burma and one of ₹ 20 lakhs to Assam for communications and general development. The Provincial resources of Burma are not yet quite sufficient to enable the Local Government to maintain a satisfactory rate of progress in the development of the country which its backward condition makes specially and urgently necessary. In Assam also the improvement of communications is a matter of vital importance and the Local Government has recently decided after careful consideration and with the help of a representative conference of leading Europeans and Indians of the province, to allot a sum of ₹ 15 lakhs for expenditure by local boards on new communication projects to be carried out in three years.

23. Lastly, it has been decided to allot from our general surplus in 1912-13 a sum of ₹ 1 crore for discretionary grants to the Provincial Governments; these grants will not be earmarked for any particular purpose and it will be left to the Local Governments to determine the application of the sums placed at their disposal according to the special and pressing requirements of each. Assam and the Central Provinces will each receive ₹ 8 lakhs of the grants of this class, while a sum of ₹ 12 lakhs will be given to each of the seven other provinces.

Budget, 1913-14.

24. From the surplus Imperial revenues in 1913-14 it has been decided to make two appropriations of Rs 10 lakhs each for (a) agriculture and allied purposes and (b) medical relief. The first of these grants will be applied mainly to the development of cotton cultivation and of the sugar industry, small sums being also allotted for bacteriological and other laboratories, the extension of cinchona plantations, the development of forests and other desirable improvements. The second grant will be devoted to the improvement of hospitals and medical education. Rs 6.60 lakhs of the former grant and Rs 8.75 lakhs of the latter will be assigned to the nine Provincial Governments; and the balance will be either utilised to meet necessary Imperial outlay in the minor administrations, etc., or else held in reserve for future allotment. The distribution of the assignments to the Provincial Governments is given below:—

	AGRICULTURAL AND ALLIED OBJECTS.				MEDICAL RELIEF.
	Agriculture.	Forests.	Cinchona plantations.	Total.	
	Rs	Rs	Rs	Rs	Rs
Central Provinces	20	...	...	20	1.50
Burma	75	50	...	1.25	1.50
Assam	50	25	...	75	25
Bengal	1.00	...	50	1.50	1.00
Bihar and Orissa	50	...	...	50	50
United Provinces	60	...	...	60	1.00
Punjab	1.20	...	...	1.20	50
Madras . . . . .	...	...	50	50	1.50
Bombay	10	...	...	10	1.00
Total	4.85	75	1.00	6.60	8.75

(ii) Other non-recurring grants.

25. The following are the details of the other non-recurring grants given in the two years:—

(a) Grants made under the terms of the Provincial settlements:—

	1912-1913.	1913-1914.
To bring the net Irrigation revenue in the United Provinces up to the amount guaranteed in the settlements	5.98	3.26

(b) Other grants—

(1) Contribution to meet Provincial expenditure in Burma and Assam in connection with Frontier Missions, Surveys, etc.	10.85	10.47
(2) Contribution to meet arrear charges in connection with the Royal Visit (mainly payment of bonus to subordinate civil employes of Government)	2.04	...
(3) Grant to the United Provinces for tank restoration works out of the special provision made in the Imperial Budget under Minor Irrigation works for the improvement of irrigation	1.30	...
(4) Annual contribution to the Calcutta Improvement Trust for a period of sixty years	1.50	1.50
(5) Miscellaneous adjustments representing mainly refund of expenditure undertaken on behalf of the Imperial Government or of Provincial revenue erroneously credited as Imperial . . . . .	.96	.37
	16.65	12.34

EXPENDITURE.

(a) Wholly Imperial.

26. Excluding the Delhi figures, the saving of R2·05 lakhs in the Budget grant for 1912-13 is chiefly due to lapses in the provision for survey and settlement expenditure in Bengal and Bihar and Orissa; and the increase of R5·40 lakhs in the Budget estimate for 1913-14 over the Revised for the current year occurs mostly in the same item of expenditure. The variations in the figures shown against the North-West Frontier Province are due to ordinary lapses in grants in 1912-13 and to normal provision for the sanctioned scale of expenditure in 1913-14.

Revised, 1912-13.

Budget, 1913-14.

(b) Divided and Wholly Provincial.

27. The total expenditure in the current year will be R7·06 lakhs less than the Budget estimate. Savings of considerable magnitude are expected in the Punjab (2·92 lakhs) owing to the separation of Delhi, and the total or partial non-utilisation of the provisions for the reorganisation of the Indian Civil Service and the extension of settlement operations; and in Madras (R2·72 lakhs) in consequence of smaller payments to village servants and of delay in the introduction of the scheme for the revision of taluk establishments. The saving in the latter province would have been larger, but for the arrear payment of Royal bonus to certain establishments and an increase in the grain compensation charges. Important savings in the Budget grants are also expected in the United Provinces (R·92 lakh), Bombay (R·83 lakh) and Bihar and Orissa (R·80 lakh) owing to ordinary lapses in grants, and the total or partial non-utilisation of the lump provisions for the revision of certain establishments. Burma is the only province in which there will be a material excess over the Budget grant. Here the increase in the land revenue collections will necessitate a larger payment of commission on the collections, while the expenditure on town and other surveys will be higher than was anticipated.

Revised, 1912-13.

28. The total Budget estimate for 1913-14 is R11·37 lakhs higher than the Revised for the current year. The increase is confined practically to two provinces—United Provinces (R7·90 lakhs) and Madras (R3·56 lakhs). Of the large increase anticipated in the former province, R6·25 lakhs represents the cost of a scheme for the revision of pay of clerical establishments in accordance with the recommendations of a committee which was appointed two years ago to enquire into the matter; while the balance is mostly made up of provisions for the extension of settlement operations and for an increase in the number of deputy collectors in pursuance of a scheme which has been recently sanctioned by the Secretary of State. The increase of R3·56 lakhs in Madras is chiefly due to provision for the revision of village establishments including those in proprietary estates, as well as for a full year's cost of the reorganised taluk establishments. Special provision has also been made in the Central Provinces for the revision of the patwari establishments and the extension of settlement operations; in Assam for a survey school; and in the Punjab for an increase in the number of extra assistant commissioners and for the regrading of tahsildars. In Bombay also, special provision has been made for the revision of the pay of subordinate revenue establishments, and of village servants in the Kaira district; but its effect is obscured by smaller allotments for grain compensation allowance and other indirect famine outlay, and by a change in the method of adjustment of certain charges which will result in the transfer of R1·43 lakhs of expenditure from the head "3—Land Revenue" to "19A—Courts of Law."

Budget, 1913-14.

II AND 4.—OPIUM.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
INDIA.						
Revenue—						
Bengal—Sale of						
Opium	6,81,92,200	10,86,83,616	7,48,64,728	3,10,57,000	4,98,08,000	1,62,00,000
Bombay—Pass and						
auction Fees . . .	1,08,62,101	1,30,800	1,03,99,105	1,86,74,000	2,20,38,000	4,77,000
Excise Opium and						
other Revenue . .	39,65,944	40,15,017	41,55,337	48,00,000	48,74,000	49,98,000
TOTAL R	8,30,20,245	11,28,29,433	8,94,19,170	5,45,31,000	7,67,18,000	2,16,75,000
Equivalent in Sterling .	5,534,683	7,521,962	5,961,278	3,622,000	5,114,600	1,445,000
Expenditure—						
Payments to Cultiva-						
tors, including pur-						
chase of Opium . .	1,46,83,428	1,68,40,270	93,34,254	89,01,000	76,74,000	1,56,78,000
Other Charges . . .	19,57,434	18,52,014	15,83,522	14,08,000	13,60,000	13,47,000
TOTAL INDIA R	1,66,40,862	1,86,92,284	1,09,17,776	1,03,09,000	90,24,000	1,70,25,000
Equivalent in Sterling .	1,109,391	1,246,152	727,852	687,200	601,600	1,135,000
ENGLAND.						
Other Charges . . .	£ 764	505	1,600	500	400	400
TOTAL £	1,110,155	1,246,657	729,452	687,700	602,000	1,135,400
Statistics—						
Bengal—						
Chests { Certified						
sold { Uncertificated	42,300	(a) 37,590	(b) 26,860	{ 5,206	4,680	...
Average { Certified				{ 12,200	13,200	9,000
price { Uncertificated	R1,612	R2,891	R2,787	{ R2,450	R5,063	...
Chests produced . . .	28,125	29,000	15,000	{ R1,500	R1,963	R1,800
Chests in Balance,				...	14,000	...
March 31	41,158	(a) 32,568	20,708	...	16,818	...
Reserve, December						
31	22,933	11,458	11,018	11,018	6,178	11,178
Bombay—						
Chests passed for						
export	18,103½	218	7,362	(c) 15,615	10,345½	...
Rate of duty (Govern-						
ment share)	R600	R600	R600, R800	R900	R900	...
(Government share of						
auction proceeds . .	...	...	R14,88,000	R46,20,000	R1,17,38,000	R4,77,000

(a) Inclusive of 100 chests supplied to the Government of Straits Settlements in March 1911, the price of which has been realised in 1911-12.

(b) Inclusive of the 100 chests mentioned above.

(c) Inclusive of 1,000 chests for markets other than China.

REVENUE.

(i) Bengal Opium.

Revised, 1912-13.

29. The Budget estimate for 1912-13 provided for the sale of 17,406 chests of Bengal opium; and it was assumed that 5,206 out of these would be specially certificated for China and would realise an average price of R2,450 a chest, while the remaining 12,200 chests would yield an average price of R1,500 each only. The total number of chests sold at Calcutta to end of March has amounted to 17,890 and they have brought in a revenue of R4,98,06, lakhs.

30. The Budget for 1913-14 provides only for the sale of 9,000 uncertificated chests of Bengal opium at an average price of Rs1,800 each, the total receipts on this account thus amounting to Rs1,62 lakhs. Budget, 1913-14.

(ii) *Malwa opium.*

31. As regards Malwa opium, the Budget estimate for the current year provided for the sale of 14,615 certificated chests and the export of 1,000 chests without certificates; and after making due allowance for the effect of the arrangement which permits of the payment of the premium for the right of export within a specified period from the date of sale, on the deposit of proper security, the estimate of revenue was placed at Rs186.74 lakhs. 9,428 chests of Malwa opium have been sold to end of December and Rs220.38 lakhs of revenue have been already credited to Government. No sales have been effected in the last three months of the year; and the Revised Estimate has accordingly been placed at Rs220.38 lakhs. Revised, 1912-13.

32. The Budget for 1913-14 provides only for the recovery of Rs4.77 lakhs of premium payable in respect of the December sale which is not likely to be received before April next. Budget, 1913-14.

(iii) *Excise opium and other Revenue.*

33. Under this head the Revised estimate for 1912-13 exceeds the Budget by Rs2.74 lakhs. About half the improvement occurs in Bombay where Bengal opium was substituted for Malwa opium for purposes of local consumption; while the remainder is distributed among a number of provinces. Revised, 1912-13.

34. The Budget estimate for 1913-14 provides for the normal annual growth of revenue. Budget, 1913-14.

EXPENDITURE.

35. There is a saving of Rs12.85 lakhs in the Budget provision for the current year mainly in consequence of reduced payments to cultivators resulting from a comparatively poor outturn of the crop of 1912. The Budget estimate of 1913-14 includes a special provision of Rs4 lakhs for the purchase of Malwa opium for excise purposes and allows for the reduced scale of cultivation of Bengal opium. Revised, 1912-13.
Budget, 1913-14.

III AND 5.—SALT.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
REVENUE.						
Northern India (a)	1,11,45,338	1,03,80,484	1,14,69,735	1,15,50,000	1,22,18,000	1,22,67,000
Burma (b)	21,01,194	20,89,510	22,07,835	23,00,000	21,10,000	21,60,000
Assam	...	...	...	...	1,000	2,000
Bengal (new) (b)	...	...	...	1,36,67,000	1,16,00,000	1,21,00,000
Bihar and Orissa	...	...	...	...	2,000	1,000
Madras (a)	1,08,73,640	1,08,64,810	1,07,48,794	1,09,00,000	1,11,00,000	1,11,50,000
Bombay (a)	1,30,85,922	1,27,87,690	1,38,13,414	1,30,00,000	1,30,25,000	1,34,00,000
Eastern Bengal (b)	18,26,322	12,87,081	12,49,966	...	...	...
Bengal (b)	1,14,59,851	1,02,30,178	1,13,48,431	...	...	...
TOTAL R	4,97,92,767	4,76,39,253	5,08,81,180	5,14,17,000	5,00,51,000	5,10,80,000
Equivalent in Sterling £	8,89,518	8,175,950	9,391,212	3,427,800	3,336,700	3,405,800
CHARGES.						
Establishment charges	89,84,025	43,21,535	41,61,308	42,71,000	42,78,000	43,08,000
Cost of Salt purchased by Government	9,68,524	12,96,868	18,55,102	13,70,000	13,56,000	13,49,000
Total India R	49,52,549	56,18,198	56,16,410	56,41,000	56,29,000	56,57,000
Equivalent in Sterling £	330,170	374,547	367,761	376,100	375,300	377,100
England	573	2,329	729	800	900	1,500
TOTAL £	330,743	377,076	368,490	376,900	376,200	378,600
Total Consumption Mds.	4,58,00,000	4,55,27,000	4,75,50,000	4,75,00,000	4,73,29,000	4,79,96,000

(a) Chiefly excise on local manufacture.

(b) Chiefly duty on imported Salt.

REVENUE.

Revised, 1912-13.

36. The total quantity of salt issued for consumption in 1912-13 is likely to be less than the Budget estimate by about 5 lakhs of maunds. This decrease is wholly due to the abnormally high issues in Bengal in the months of December, January and February last year, in consequence of speculative clearances which have overstocked the market and reduced the demands in that province in the current year. With a duty of ₹1 per maund, the decrease in consumption would have led to an equal decrease in the Budget estimate of revenue. But the actual shortage will be higher owing to a further development of the credit system of payment of duty in Bengal, and will amount to ₹13-66 lakhs.

Budget, 1913-14.

37. In the Budget estimate for 1913-14 provision has been made for a moderate growth in the consumption of 6½ lakhs of maunds. The increase in revenue will, however, amount to ₹10-29 lakhs as the growth in the sales on credit in Bengal is not likely to be quite so large in 1913-14 as in the current year.

EXPENDITURE.

Revised, 1912-13.

38. The total Revised estimate for the current year does not differ materially from the Budget provision. An increase of ₹1-24 lakhs in Bombay, mainly in connection with land acquisition at Bhandup, has been more than counterbalanced by savings in other provinces. The Budget estimate for 1913-14 provides for the normal scale of expenditure, for a necessary replenishment of the reserve stock in Northern India, and for a steam launch required in Bengal; but owing to the absence of the special land acquisition charges incurred in Bombay in the current year the total Budget will be only ₹28 lakh higher than the Revised estimate for 1912-13.

Budget, 1913-14.

IV AND 6.—STAMPS.

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	3,53,806	3,76,456	3,99,058	3,84,000	4,09,000	4,11,000
2. Delhi . . . . .	...	...	...	...	1,51,000	3,07,000
3. Baluchistan	82,560	87,703	90,832	88,000	87,000	87,000
4. North-West Frontier	5,20,724	5,02,016	5,69,412	5,47,000	5,75,000	5,73,000
TOTAL	9,57,110	9,66,175	10,59,302	10,19,000	12,22,000	13,78,000
<i>Divided.</i>						
1. Central Provinces	31,09,378	35,24,209	38,60,466	35,00,000	37,00,000	37,25,000
2. Burma	36,2,156	38,96,721	36,71,210	38,00,000	33,64,000	37,50,000
3. Assam . . . . .	...	...	...	12,25,000	12,00,000	13,40,000
4. Bengal (new) . . . . .	...	...	...	2,04,25,000	2,08,50,000	2,14,00,000
5. Bihar and Orissa . . . . .	...	...	...	61,50,000	66,80,000	68,50,000
6. United Provinces	1,10,40,162	1,20,50,270	1,09,90,395	1,12,00,000	1,11,00,000	1,17,50,000
7. Punjab	48,91,373	48,92,330	52,57,021	53,00,000	4,61,000	55,00,000
8. Madras	1,14,90,968	1,21,15,881	1,27,25,416	1,30,00,000	1,36,00,000	1,42,50,000
9. Bombay	72,50,861	81,95,947	76,63,815	70,00,000	82,00,000	83,00,000
Eastern Bengal and Assam.	1,01,04,150	1,06,73,319	1,11,61,073	...	...	...
Bengal (old)	1,56,17,389	1,58,60,511	1,63,37,802	...	...	...
TOTAL	6,72,67,437	7,12,09,188	7,11,67,338	7,26,00,000	7,49,05,000	7,68,95,000
TOTAL REVENUE R	6,82,24,547	7,21,75,363	7,22,26,940	7,36,19,000	7,61,87,000	7,82,73,000
Distribution of Total Revenue :—						
Court Fees and Plain Paper	4,66,24,121	4,96,88,352	4,88,85,517	5,02,51,000	5,09,95,000	5,23,01,000
Commercial and other stamps	2,07,86,048	2,14,72,029	2,22,91,076	2,23,68,000	2,41,56,000	2,49,24,000
Other Revenue	8,14,378	10,14,982	10,49,747	10,05,000	10,36,000	10,48,000
Equivalent of total revenue in Sterling £	4,548,304	4,811,691	4,816,129	4,908,000	5,079,100	5,218,200

EXPENDITURE.

<i>Imperial.</i>						
1. India General :—						
(i) Superintendence and other charges	2,24,523	1,91,171	2,19,800	2,23,000	2,75,000	3,56,000
(ii) Credits for value of stamps supplied to Local Governments and administrations and to the Postal and Telegraph Departments	—16,90,425	—17,10,136	—18,18,808	—18,70,000	—17,61,000	—16,40,000
2. Delhi . . . . .	...	...	...	...	2,000	6,000
3. Baluchistan	1,233	1,201	1,340	1,000	1,000	1,000
4. North-West Frontier	19,684	22,455	21,953	22,000	21,000	23,000
TOTAL	—14,44,985	—14,95,210	—15,75,655	—16,24,000	—14,02,000	—13,63,000
<i>Divided.</i>						
1. Central Provinces	1,21,904	1,18,475	1,20,550	1,30,000	1,27,000	1,28,000
2. Burma	1,01,910	1,03,632	1,02,995	1,06,000	1,10,000	1,11,000
3. Assam . . . . .	...	...	...	58,000	56,000	58,000
4. Bengal (new) . . . . .	...	...	...	6,72,000	6,87,000	7,25,000
5. Bihar and Orissa . . . . .	...	...	...	2,05,000	2,37,000	2,55,000
6. United Provinces	2,73,967	2,79,572	2,74,466	2,73,000	2,86,000	2,91,000
7. Punjab	1,71,602	1,62,914	1,70,897	1,69,000	1,73,000	1,78,000
8. Madras	4,26,685	4,30,450	4,48,473	4,40,000	4,68,000	4,62,000
9. Bombay	2,21,663	2,32,879	2,27,688	2,38,000	2,38,000	2,37,000
Eastern Bengal and Assam	4,19,750	4,05,153	4,44,942	...	...	...
Bengal (old)	4,31,964	4,27,563	4,37,871	...	...	...
TOTAL	21,69,445	21,60,628	22,39,332	22,12,000	23,82,000	24,45,000
TOTAL INDIA . R	7,24,460	6,65,419	6,63,877	6,68,000	7,20,000	10,82,000
Equivalent in Sterling £	48,207	44,361	44,259	44,500	61,300	72,100
England	103,492	79,459	89,931	110,500	80,000	91,600
TOTAL EXPENDITURE £	151,789	123,820	134,190	155,000	141,300	163,700

REVENUE.

*(a) Wholly Imperial.*Revised, 1912-13.

39. Excluding the Delhi figures, the total Revised estimate for 1912-13 is Rs 52 lakh higher than the Budget forecast owing to small improvements in the North-West Frontier Province and in other minor administrations, while the total Budget for 1913-14 is the same as the Revised estimate for the current year.

Budget, 1913-14.*(b) Divided.*Revised, 1912-13.

40. The growth of revenue in 1912-13 is now expected to be Rs 23.65 lakhs higher than the provision made in the Budget estimate. The greater part of this increase, viz., Rs 17.93 lakhs, will be derived from non-judicial stamps and reflects the remarkable activity of trade during the year. The revenue from court-fee stamps will also advance by Rs 7.44 lakhs owing to the increase of litigation in a generally prosperous year. All the provinces share in the expansion of revenue with the exception of Burma, where the revenue will fall short of the Budget estimate by Rs 1.36 lakhs in consequence of trade depression and financial stringency.

Budget, 1913-14.

41. The Budget for 1913-14 is taken at Rs 19.30 lakhs more than the Revised estimate for 1912-13. Provision for normal growth has been made in every province.

EXPENDITURE.

42. The cost of all stamps and stamp paper supplied from England is charged under this head, and an adjustment is made in India transferring to Post Office and Telegraph the cost of stamps used for postal and telegraph purposes. Similarly the cost of revenue stamps supplied to Local Governments and Administrations is debited to them in the Provincial section of the accounts by *per contra* credit in the Imperial section under this head. The credits on both these accounts are shown against item I (ii) under Expenditure in the table on page 35.

*(a) Wholly Imperial (including outlay in England).*Revised, 1912-13.

43. The net credit in 1912-13 in the Imperial section of the accounts in India is now taken at Rs 1.62 lakhs less than the Budget estimate. Some extra expenditure has been incurred in connection with the insurance of consignments of stamps; and there will be a large decrease in the value of stamps supplied to the Postal Department owing to the lower prices which are charged under the new contract and which will result in a saving in the English outlay. In fact, taking India and England together, the Revised estimate of stamp expenditure in 1912-13 is Rs 2.95 lakhs less than the Budget estimate; while the Budget provision for 1913-14 is Rs 2.73 lakhs higher than the Revised estimate for the current year.

Budget, 1913-14.*(b) Divided.*

44. The increase in expenditure in the current year over the Budget estimate, and the further advance provided for in the Budget for 1913-14 are concomitants of the growth in revenue.

V AND 7.—EXCISE.

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	14,88,707	15,73,889	15,48,244	16,08,000	16,27,000	16,47,000
2. Delhi	...	...	...	...	1,35,000	2,93,000
3. Baluchistan	1,91,572	2,46,854	2,74,294	2,55,000	2,85,000	2,76,000
4. North-West Frontier	3,18,658	2,78,194	3,16,148	3,25,000	3,50,000	3,50,000
Total	19,48,862	20,98,737	21,83,081	21,88,000	24,00,000	23,63,000
<i>Divided and wholly Provincial.</i>						
1. Central Provinces	68,87,477	75,88,655	91,12,523	96,00,000	1,05,00,000	1,10,00,000
2. Burma	76,49,137	72,01,227	72,95,047	78,80,000	81,00,000	82,00,000
3. Assam	...	...	...	46,00,000	48,00,000	48,75,000
4. Bengal (new)	...	...	...	1,38,50,000	1,35,00,000	1,38,55,000
5. Bihar and Orissa	...	...	...	1,01,00,000	1,02,85,000	1,05,50,000
6. United Provinces	88,76,811	1,02,79,365	1,11,81,787	1,15,00,000	1,23,00,000	1,27,00,000
7. Punjab	43,23,214	58,94,670	64,00,303	63,50,000	69,50,000	69,50,000
8. Madras	2,69,35,301	2,77,73,643	3,00,64,174	3,19,00,000	3,31,10,000	3,43,00,000
9. Bombay	1,75,46,854	1,89,72,396	2,02,94,345	2,09,50,000	2,08,00,000	2,13,00,000
Eastern Bengal and Assam	73,07,598	73,71,330	82,81,093	...	...	...
Bengal (old)	1,67,92,558	1,79,74,186	1,94,18,129	...	...	...
Total	9,61,18,940	10,33,55,978	11,20,03,604	11,64,30,000	12,03,45,000	12,42,30,000
TOTAL REVENUE R	9,80,67,802	10,54,54,715	11,41,43,285	11,86,18,000	12,27,45,000	12,67,93,000
Equivalent in Sterling £	6,537,854	7,030,314	7,009,753	7,907,900	8,183,000	8,452,900

EXPENDITURE.

<i>Imperial.</i>						
1. India General	1,55,028	1,55,579	1,42,048	90,000	98,000	97,000
2. Delhi	...	...	...	...	3,000	6,000
3. Baluchistan	5,323	14,777	10,471	9,000	16,000	20,000
4. North-West Frontier	8,280	12,472	14,302	16,000	15,000	19,000
Total	1,68,630	1,82,828	1,67,121	1,15,000	1,32,000	1,42,000
<i>Divided and wholly Provincial.</i>						
1. Central Provinces	2,67,805	2,76,096	2,89,952	3,56,000	3,21,000	3,80,000
2. Burma	12,14,020	11,81,752	11,92,968	13,30,000	13,10,000	13,55,000
3. Assam	...	...	...	1,13,000	1,19,000	1,10,000
4. Bengal new)	...	...	...	63,000	6,04,000	6,69,000
5. Bihar and Orissa	...	...	...	5,000	5,25,000	5,43,000
6. United Provinces	3,24,223	3,59,805	3,92,403	4,01,000	4,08,000	4,20,000
7. Punjab	78,490	1,68,571	1,71,350	1,86,000	1,81,000	1,92,000
8. Madras	18,15,130	17,74,034	17,83,635	18,49,000	18,33,000	18,42,000
9. Bombay	9,33,919	9,45,547	10,57,043	10,44,000	10,80,000	11,26,000
Eastern Bengal and Assam	3,90,108	3,10,833	3,21,032	...	...	...
Bengal (old)	8,71,328	8,83,488	9,11,723	...	...	...
Total	57,95,028	59,00,116	61,20,017	63,94,000	63,84,000	66,42,000
Total India R	59,63,658	60,82,944	62,87,138	65,09,000	65,16,000	67,84,000
Equivalent in Sterling £	397,577	405,530	419,142	434,000	434,400	452,300
England £	386	464	111	...	...	...
TOTAL EXPENDITURE £	397,913	405,994	419,253	434,000	434,400	452,300

REVENUE.

(a) Wholly Imperial.

45. Excluding Delhi, the figures do not show any important variation and call for no remark.

(b) Divided and wholly Provincial.

Revised, 1912-13.

46. The total Revised estimate for 1912-13 exceeds the Budget by R39 15 lakhs. The prevalence of favourable economic conditions throughout the greater portion of the country, the gradual enhancement of rates of duty, the raising of the issue price of opium, the establishment of confidence in the contract supply system and stricter excise control have again combined to secure a very substantial improvement in revenue over the Budget estimate in almost every province. Certain special factors have also contributed to the growth; and among these may be mentioned (1) a change in system in the Punjab whereby two months' license fees which are realised in advance at the annual auctions of the right of vend in March are now credited as revenue at the time of receipt instead of being held in deposit and credited as revenue in the ensuing year; and (2) the introduction of Bengal opium for excise purposes in Bombay and in the northern districts of Burma. In Bengal alone is the revenue now expected to fall short of the Budget estimate. The license fees at which country spirit shops were settled for 1912-13 were comparatively low owing apparently to the rise in the price of food grains at the beginning of the year which is said to have checked consumption; while a shortage of last year's *ganja* crop has forced up prices and has affected the revenue.

Budget, 1913-14.

47. The total Budget for 1913-14 is taken at R38.85 lakhs higher than the Revised estimate for 1912-13. The increase is distributed over all the provinces with the exception of the Punjab where the normal growth of revenue is expected to be wholly counter-balanced by the absence of the special receipts of the current year and the loss of the Delhi revenue for the first half of the year. In view of the high collections of the current year, and changes contemplated in the excise administration in some provinces, provision has generally been made only for a moderate growth of revenue in 1913-14.

EXPENDITURE.

(a) Wholly Imperial.

48. The figures show little variation and call for no remark.

(b) Divided and wholly Provincial.

Revised, 1912-13.

49. The Revised estimate for the current year does not differ materially from the Budget provision. Budget for 1913-14 provides for normal charges of sanctioned establishments, as well as for the additional staff required in Bombay, the re-organisation of the Excise department in Bengal and the revision of certain establishments in the Central Provinces.

Budget, 1913-14.

VI AND 8.—PROVINCIAL RATES.

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General .	27,801	1,357	10,819	14,000	18,000	15,000
2. North-West Frontier .	2,214	2,013	2,773	3,000	3,000	3,000
<i>Provincial.</i>						
1. Assam . . .	...	...	...	7,000	8,000	8,000
2. Bengal (new) . .	...	...	...	32,42,000	32,00,000	90,000
3. Bihar and Orissa .	...	...	...	26,00,000	27,40,000	1,28,000
4. United Provinces .	23,88,185	24,05,151	23,74,149	23,65,000	23,70,000	1,57,000
5. Punjab . . .	33,156	24,767	27,754	25,000	30,000	30,000
Eastern Bengal and Assam . . .	16,60,067	17,28,440	17,58,042	..	..	...
Bengal (old) . . .	39,76,935	41,53,949	40,56,138	...	...	...
TOTAL REVENUE R	80,88,848	83,15,677	82,30,195	82,56,000	83,60,000	4,31,000
Equivalent in Sterling £	539,223	554,378	548,680	550,400	557,300	28,700

EXPENDITURE.

<i>Provincial.</i>						
1. Bengal (new)	...	...	...	53,000	45,000	...
2. Bihar and Orissa	...	...	...	35,000	48,000	...
Eastern Bengal and Assam	31,796	27,143	25,755	...	...	...
Bengal (old)	42,379	42,220	53,663	...	...	...
TOTAL EXPENDITURE R	74,175	69,363	85,418	88,000	91,000	...
Equivalent in Sterling £	4,945	4,621	5,695	5,900	6,100	...

REVENUE.

(a) *Imperial.*

50. The figures show little variation and call for no remark.

(b) *Provincial.*

51. The improvement of R 99 lakh in 1912-13 over the Budget estimate ^{Revised 1912-13.} occurs mainly in the yield of the public works cess in Bihar and Orissa. The large decrease of R 79.25 lakhs in the Budget of next year as compared with the ^{Budget, 1913-14.} Revised estimate of 1912-13 is explained by the surrender to district boards of the public works cess in Bengal and in Bihar and Orissa, and the discontinuance of the appropriations hitherto made from the local rate in Agra to meet the cost of the rural police.

EXPENDITURE.

52. The Revised estimate for 1912-13 practically repeats the Budget. No provision for expenditure has been made in 1913-14 in view of the surrender of the public works cess in Bengal and Bihar and Orissa.

VII AND 9.—CUSTOMS.

SEA CUSTOMS.		Accounts,	Accounts,	Accounts,	1912-1913.		Budget,
IMPORTS.		1909-1910.	1910-1911.	1911-1912.	Budget.	Revised.	1913-1914.
Special Import Duties.							
Arms, Ammunition, and Military Stores		4,82,061	5,00,005	5,17,612	4,71,000	6,34,000	6,12,000
Liquors—							
Ale, Beer, Porter, Cider and other fermented Liquors		5,45,508	7,99,863	7,99,670	8,13,000	8,68,000	9,00,000
Spirits and Liqueurs		95,57,088	1,06,87,535	1,10,83,333	1,12,00,000	1,10,80,000	1,10,31,000
Wines		4,12,199	5,70,996	5,75,383	5,90,000	5,71,000	5,68,000
Opium		3,580	7,504	6,430	8,000	7,000	6,000
Petroleum		46,87,886	60,63,193	75,69,066	70,00,000	66,19,000	68,00,000
Silver, Bullion and Coin		...	1,62,40,211	97,85,750	80,00,000	1,00,00,000	80,00,000
Sugar (countervailing duties, 1899)		784	1,524	448	...	15,000	...
Do. (do. 1902)		106	...	...	...	...	...
Tobacco		(a)	30,00,672	25,68,039	25,66,000	27,50,000	27,50,000
General Import Duties.							
Articles of Food and Drink (excluding Sugar)		24,91,069	25,81,083	27,59,294	28,00,000	29,37,000	31,15,000
Sugar (ordinary duties)		56,02,253	62,87,703	52,33,539	60,00,000	71,00,000	72,00,000
Chemicals, Drugs, Medicines and Dyeing and Tanning Materials		19,74,847	16,45,557	16,79,326	16,69,000	18,24,000	18,50,000
Cotton Manufactures		1,23,85,546	1,41,77,962	1,56,16,332	1,63,50,000	1,87,20,000	1,90,20,000
Metals and Manufactures of Metals:—							
Silver, Bullion and Coin		58,46,983	(b)	(b)	(b)	(b)	(b)
Other Metals and Manufactures of Metals		45,68,334	53,03,530	51,25,168	58,00,000	50,50,000	50,50,000
Oils (excluding Petroleum)		1,24,224	1,38,891	1,16,498	1,20,000	1,55,000	1,60,000
Manufactured Articles		92,68,645	1,13,88,293	1,23,53,553	1,20,00,000	1,88,65,000	1,41,42,000
Raw Materials and Unmanufactured Articles		14,94,630	14,60,996	14,76,634	15,24,000	16,80,000	17,86,000
TOTAL IMPORTS		5,89,60,733	6,08,61,010	7,72,86,605	7,74,20,000	8,38,90,000	8,29,90,000
EXCISE DUTY ON COTTON GOODS		40,06,198	42,80,251	48,79,478	51,50,000	52,85,000	55,06,000
EXPORT DUTIES—							
Rice		1,04,63,698	1,30,87,908	1,33,23,196	1,22,33,000	1,45,99,000	1,30,66,000
LAND CUSTOMS AND MISCELLANEOUS.		10,46,118	10,55,969	12,39,220	11,72,000	13,92,000	13,80,000
GRAND TOTAL		R 7,44,76,760	9,92,85,138	9,70,28,499	9,59,75,000	10,51,19,000	10,29,42,000
Equivalent in Sterling	£	4,905,118	6,019,009	6,468,567	6,898,300	7,007,900	6,862,800
CHARGES							
Equivalent in Sterling	£	32,56,867	35,83,903	37,53,695	38,89,000	38,96,000	40,03,000
England	£	217,124	238,931	251,216	255,900	259,800	266,900
	£	371	635	467	100	200	100
TOTAL	£	217,495	239,566	250,713	256,000	260,000	267,000

(a) Credited under General Import Duties—Chemicals, etc.
(b) See under Special Import Duties.

REVENUE.

Revised, 1912-13.

53. The Revised estimate for 1912-13 exceeds the Budget by no less than R91.44 lakhs. Of this improvement, R20 lakhs are contributed by silver, the imports of the commodity being far in excess of the cautious estimate adopted last year; R23.66 lakhs by the export duty on rice owing to heavy demands from Ceylon and the Far East which stimulated exports not only from Burma but also from Bengal; R24.58 lakhs by the import and excise duty on cotton goods, and R8.65 lakhs by manufactured articles, the demand for these goods having expanded more rapidly than had been anticipated owing to the generally favourable economic conditions; and R11.15 lakhs by sugar, the imports of which were stimulated by good crops abroad and the consequent fall in prices. Increases of smaller magnitude are also expected under some of the other tariff heads, but they are largely counterbalanced by shortages under petroleum, the imports of which have declined to a greater extent than had been allowed for on the cessation of last year's rate war, and certain other heads.

Budget, 1913-14.

54. The Budget estimate for 1913-14 has been taken at R21.77 lakhs less than the Revised for the current year. A cautious estimate of R80 lakhs has again been adopted for the yield of the silver duty, while the revenue from the export duty on rice has been taken at a normal figure of R1,30.66 lakhs. Under the other tariff heads provision has been made generally for a moderate growth of revenue.

EXPENDITURE.

Revised, 1912-13.

55. The Revised estimate for the current year does not differ materially from the Budget and calls for no remarks. Budget for 1913-14 provides for the sanctioned scale of expenditure, and for the revision of certain establishments in Bombay.

Budget, 1913-14.

VIII AND 10.—ASSESSED TAXES.

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General (Civil) .	8,87,448	8,90,196	9,26,515	9,20,000	9,14,000	9,00,000
2. Delhi .	...	...	...	...	76,000	1,51,000
3. Baluchistan (Civil) .	20,031	20,039	20,303	20,000	21,000	20,000
4. North-West Frontier (Civil) .	1,82,049	1,82,998	1,43,555	1,39,000	1,48,000	1,48,000
5. Other Provinces (Civil) .	4,043	23,232	20,055	18,000	32,000	18,000
6. Non-Civil Depart- ments .	16,93,568	17,17,809	14,69,426	14,52,000	14,98,000	15,33,000
Total .	27,37,139	27,84,274	25,79,857	25,49,000	26,89,000	27,70,000
<i>Divided.</i>						
1. Central Provinces .	5,47,201	6,13,386	7,05,639	7,35,000	7,50,000	7,70,000
2. Burma .	18,33,507	18,98,721	19,40,044	19,47,000	19,40,000	19,07,000
3. Assam .	...	...	...	3,60,000	4,14,000	4,50,000
4. Bengal (new) .	...	...	...	51,25,000	56,00,000	56,00,000
5. Bihar and Orissa .	...	...	...	11,60,000	13,31,000	13,84,000
6. United Provinces .	22,18,241	23,22,361	24,13,931	24,99,000	25,19,000	25,69,000
7. Punjab .	14,57,971	15,01,237	15,21,859	16,64,000	16,15,000	16,22,000
8. Madras .	30,74,333	30,81,745	32,05,741	32,42,000	31,00,000	35,50,000
9. Bombay .	47,17,309	50,99,847	54,13,445	54,00,000	56,48,000	56,90,000
Eastern Bengal and Assam .	12,12,713	12,44,785	13,37,314	...	...	...
Bengal (old) .	55,86,036	53,53,107	55,75,321	...	...	...
Total .	2,06,47,324	2,11,15,239	2,22,13,324	2,21,32,000	2,32,20,000	2,33,02,000
TOTAL REVENUE R .	2,33,84,463	2,38,99,513	2,47,93,181	2,46,81,000	2,59,09,000	2,63,72,000
Equivalent in Sterling £	1,558,964	1,593,301	1,652,878	1,645,400	1,727,300	1,758,200

EXPENDITURE.

<i>Imperial.</i>						
1. India General .	1,506	1,504	1,504	2,000	1,000	2,000
2. Delhi .	...	...	...	...	1,000	2,000
3. North-West Frontier	991	1,079	1,376	1,000	1,000	1,000
Total .	2,497	2,583	2,880	3,000	3,000	5,000
<i>Divided.</i>						
1. Central Provinces .	9,805	8,574	9,788	22,000	22,000	24,000
2. Burma .	39,210	41,430	42,311	44,000	44,000	45,000
3. Assam .	...	...	...	8,000	6,000	6,000
4. Bengal (new) .	...	...	...	1,57,000	1,56,000	1,57,000
5. Bihar and Orissa .	...	...	...	41,000	42,000	41,000
6. United Provinces .	813	812	271	...	...	...
7. Punjab .	11,020	10,660	10,971	11,000	11,000	11,000
8. Madras .	38,892	35,495	37,058	37,000	37,000	37,000
9. Bombay .	95,222	1,09,406	1,15,840	1,21,000	1,18,000	1,45,000
Eastern Bengal and Assam .	39,214	40,399	39,401	...	...	...
Bengal (old) .	1,55,715	1,56,004	1,65,653	...	...	...
Total .	3,89,891	4,02,280	4,21,293	4,41,000	4,36,000	4,66,000
TOTAL EXPENDITURE R	3,91,888	4,04,863	4,24,173	4,44,000	4,39,000	4,71,000
Equivalent in Sterling £	26,126	26,901	28,278	29,600	29,300	31,400

REVENUE.

(a) *Imperial.*

56 Excluding the Delhi figures, there is no material variation between the Budget and Revised estimates for the current year or between the latter and the Budget estimate for 1913-14.

(b) *Divided.*

Revised, 1912-13.

57. The total revenue in 1912-13 is likely to exceed the Budget by R10 88 lakhs. Of this improvement R4.75 lakhs are expected in Bengal where a cautious estimate was adopted last year in view of possible troubles in the jute business which however did not arise, while the briskness of trade has led to a large growth in the revenue. Important increases will also take place in Bihar and Orissa (R1 74 lakhs), Bombay (R2 48 lakhs) and Madras (R1.58 lakhs) owing generally to favourable trade conditions and improved arrangements for assessment. The Budget for 1913-14 provides for normal growth of revenue in almost all the provinces. In Bengal alone has no provision been made for an advance on the heavy collections in the current year.

Budget, 1913-14.

EXPENDITURE.

58. The figures show little variation and call for no remark.

**IX AND 11.—FOREST.
REVENUE.**

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	5,12,136	7,39,418	8,59,920	8,58,000	7,56,000	7,78,000
2. Baluchistan . . .	18,730	23,210	20,118	22,000	20,000	22,000
3. North-West Frontier . .	1,78,305	2,05,342	1,58,171	2,00,000	2,00,000	2,11,000
Total. . .	7,04,171	9,67,970	10,38,209	10,80,000	9,76,000	10,11,000
<i>Divided and wholly Provincial.</i>						
1. Central Provinces . . .	20,78,340	21,14,226	25,49,854	24,00,000	31,00,000	29,00,000
2. Burma . . .	93,63,076	1,01,08,020	1,09,07,564	1,04,66,000	1,07,53,000	1,09,15,000
3. Assam . . .	...	...	...	13,10,000	11,99,000	12,35,000
4. Bengal (new) . . .	...	...	...	14,00,000	16,50,000	14,00,000
5. Bihar and Orissa . . .	...	...	...	4,05,000	4,00,000	4,82,000
6. United Provinces . . .	23,01,164	23,78,439	30,16,160	26,45,000	32,00,000	30,25,000
7. Punjab . . .	10,32,633	12,17,988	13,10,077	13,91,000	12,50,000	13,29,000
8. Madras . . .	41,78,381	38,80,411	41,68,921	40,60,000	41,25,000	40,00,000
9. Bombay . . .	37,57,656	37,18,225	43,30,569	44,60,000	40,00,000	41,50,000
Eastern Bengal and Assam . . .	15,31,732	18,90,635	17,78,803	...	...	...
Bengal (old) . . .	10,80,640	11,67,444	11,22,442	...	...	...
Total . . .	2,53,26,622	2,64,75,368	2,82,44,480	2,85,37,000	3,02,77,000	2,91,36,000
TOTAL INDIA R . . .	2,60,30,793	2,74,43,358	2,92,82,689	2,96,17,000	3,12,53,000	3,04,47,000
Equivalent in Sterling £ . .	1,735,386	1,820,557	1,952,179	1,974,500	2,063,500	2,029,800

EXPENDITURE.

<i>Imperial.</i>						
1. India General . . .	6,62,831	7,07,490	8,02,202	8,85,000	8,14,000	11,30,000
2. Baluchistan . . .	26,549	20,386	28,947	30,000	30,000	30,000
3. North-West Frontier . .	77,391	72,402	89,431	1,00,000	1,00,000	1,20,000
Total . . .	7,66,761	8,00,368	9,20,585	10,15,000	9,44,000	12,80,000
<i>Divided and wholly Provincial.</i>						
1. Central Provinces . . .	15,86,852	15,89,533	18,38,379	17,80,000	19,46,000	18,55,000
2. Burma . . .	37,89,303	40,04,865	42,57,225	43,20,000	42,32,000	41,59,000
3. Assam . . .	...	...	...	8,43,000	8,19,000	9,23,000
4. Bengal (new) . . .	...	...	...	7,28,000	6,88,000	6,70,000
5. Bihar and Orissa . . .	...	...	...	3,56,000	3,92,000	3,18,000
6. United Provinces . . .	12,09,308	12,37,935	13,03,672	15,65,000	16,85,000	18,65,000
7. Punjab . . .	6,67,752	7,40,542	7,51,143	7,97,000	8,22,000	10,25,000
8. Madras . . .	33,39,635	32,25,801	34,14,882	35,10,000	31,80,000	32,03,000
9. Bombay . . .	20,68,088	20,00,417	20,04,480	29,56,000	29,00,000	26,40,000
Eastern Bengal and Assam . . .	10,12,541	10,87,339	11,09,591	...	...	...
Bengal (old) . . .	5,91,099	6,43,235	7,03,374	...	...	...
Total . . .	1,42,59,578	1,45,99,720	1,61,19,705	1,68,64,000	1,66,75,000	1,70,14,000
TOTAL INDIA R . . .	1,50,26,339	1,54,06,088	1,70,40,290	1,78,79,000	1,75,19,000	1,83,00,000
Equivalent in Sterling £ . .	1,001,756	1,027,072	1,130,019	1,191,900	1,174,600	1,220,000
England . . .	4,941	6,189	6,183	5,300	4,800	4,600
TOTAL EXPENDITURE £ . .	1,006,697	1,033,261	1,142,202	1,197,200	1,179,400	1,224,600
NET REVENUE £ . . .	733,689	796,296	809,977	777,300	904,100	805,200

REVENUE.

(a) *Imperial.*

Revised, 1912-13.

Budget, 1913-14.

59. The falling-off in revenue in the current year as compared with the Budget estimate occurs mainly in Port Blair and is due to a smaller demand for, and a fall in the price of, padauk timber. The Budget estimate of 1913-14 provides for a small growth in all the minor administrations.

(b) *Provincial.*

Revised, 1912-13.

Budget, 1913-14.

60. The Revised estimate for 1912-13 exceeds the Budget by R17.40 lakhs. The improvement is shared by all the provinces with the exception of the Punjab and Assam, where the revenue will fall short of the Budget, and of Bihar where the Budget estimate will very nearly be realised. The more important increases occur in the Central Provinces (R7 lakhs) due to the introduction of new grazing rates in certain districts, an intensity of demand for grass, and the supply of grass to Bombay in connection with the famine fodder operations; in the United Provinces (R5.55 lakhs) owing to a larger demand for timber and the consequent improvement in prices, to more extensive resin operations and to other causes; and in Burma (R2.87 lakhs) where a special receipt of R6 lakhs on account of the second instalment of the sale-proceeds of the Mergui rubber plantations obscures a shortage of R3.13 lakhs in the Budget estimate caused by an unfavourable floating season in Upper Burma in the earlier part of the year and the postponement of the recovery of a portion of the sale-proceeds of the *kheddah* elephants. The variations in the other provinces are of smaller magnitude and are generally due to an increase or a reduction in the receipts from the sale of timber and other forest produce.

61. The total revenue in 1913-14 is taken at R8.41 lakhs less than the Revised estimate of the current year. The bulk of this decrease is expected to take place in Bombay (R4.50 lakhs) and the Central Provinces (R2 lakhs) owing to a cessation of the special supply of grass required in connection with the famine fodder operations in the former province. A decline in revenue is also anticipated in Bengal and in Madras owing to the substitution of the contract system for departmental working; and in the United Provinces in view of the abnormally high sales of timber in the current year and the completion of the sale of trees killed by the drought of 1908. In Burma, Assam, Bihar and the Punjab provision has been made for a small normal growth of revenue.

EXPENDITURE.

(a) *Imperial.*

Revised, 1912-13.

Budget, 1913-14.

62. The expenditure in 1912-13 will fall short of the Budget provision by R.71 lakh in consequence of lapses in grants in Port Blair. Budget for 1913-14 is R3.42 lakhs higher than the Revised estimate for the current year mainly owing to provision for increased outlay in connection with working plans in Port Blair and Coorg, on the eradication of lantana in the latter province, for the erection of a semi-portable saw-mill in Port Blair (R1.50 lakhs) and for Imperial expenditure (R.50 lakh) out of the special grant of R10 lakhs for agriculture and allied objects.

(b) *Provincial.*

Revised, 1912-13.

63. The total Revised estimate for 1912-13 is less than the Budget by R1.89 lakh. There is a large excess of R1.66 lakhs in the Central Provinces in connection with the supply of grass to Bombay; and of R1.21 lakhs in the United Provinces owing to an expected larger payment of rent to the Raja of Tehri in consequence of an increase in the revenue from leased forests, and to the transfer of provision to this head from "26.—Scientific and other minor departments" to cover an allotment made for acquiring certain *babul* forests in the Hamirpur district out of the special Imperial grant of 1911-12 for agriculture and

allied objects. But these and smaller excesses in three other provinces, will be more than counterbalanced by a large decrease of R3 50 lakhs in Madras owing to the curtailment of departmental operations and by lapses in grants in Burma, Bombay and Bengal.

64. The total Budget for 1913-14 is R3 39 lakhs higher than the Revised Budget, 1913-14. for the current year. Increased provision has been made generally for establishment charges with reference to the sanctioned scales, as well as for special outlay on the development of forests in most of the provinces. But it is partly counterbalanced by a reduction of the expenditure in connection with famine grass operations in Bombay and the Central Provinces, and the absence of the outlay incurred from special Imperial grants in Bengal and Bihar in the current year. The Budget estimates for Burma and Assam include allotments of R 50 lakh and R 25 lakh respectively for expenditure from the special Imperial grants made in 1913-14 for agriculture and allied objects.

X AND 12.—REGISTRATION.

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	19,867	21,565	23,398	22,000	25,000	26,000
2. Delhi . . .	...	...	...	...	10,000	19,000
3. Baluchistan . . .	2,266	3,228	3,313	3,000	3,000	3,000
4. North-West Frontier . . .	89,311	83,941	40,653	41,000	41,000	42,000
Total . . .	60,964	58,734	67,394	66,000	79,000	90,000
<i>Provincial.</i>						
1. Central Provinces . . .	2,96,749	3,22,792	3,49,449	3,30,000	3,70,000	3,70,000
2. Burma . . .	1,83,005	1,99,843	2,02,499	1,95,000	2,26,000	2,21,000
3. Assam . . .	...	...	...	90,000	93,000	93,000
4. Bengal (new) . . .	...	...	...	16,77,000	18,50,000	19,00,000
5. Bihar and Orissa . . .	...	...	...	5,68,000	5,60,000	5,90,000
6. United Provinces . . .	6,28,200	5,96,697	5,94,858	6,00,000	6,36,000	6,40,000
7. Punjab . . .	3,21,714	2,99,763	3,59,000	3,30,000	3,35,000	3,25,000
8. Madras . . .	19,37,640	19,28,477	20,57,799	20,80,000	22,85,000	23,50,000
9. Bombay . . .	7,15,489	7,55,074	7,43,182	7,35,000	7,85,000	8,00,000
Eastern Bengal and Assam . . .	9,59,199	9,67,385	10,58,653	...	...	...
Bengal (old) . . .	13,52,720	12,59,120	12,98,213	...	...	...
Total . . .	63,94,696	63,29,091	66,20,543	65,88,000	71,40,000	72,89,000
TOTAL INDIA R . . .	64,55,660	63,87,825	66,87,937	66,54,000	72,19,000	73,79,000
Equivalent in Sterling £	430,377	425,855	445,862	443,600	481,300	491,900

EXPENDITURE.

Imperial.						
1. India General . . .	6,809	7,751	8,714	8,000	9,000	9,000
2. Delhi . . .	...	...	...	...	3,000	6,000
3. Baluchistan . . .	806	968	1,077	1,000	1,000	1,000
4. North-West Frontier . . .	9,950	9,518	10,557	11,000	11,000	11,000
Total . . .	17,565	18,237	20,348	20,000	24,000	27,000
Provincial.						
1. Central Provinces . . .	1,14,802	1,19,498	1,28,069	1,27,000	1,33,000	1,34,000
2. Burma . . .	82,122	88,855	93,040	93,000	1,02,000	1,00,000
3. Assam . . .	...	...	...	64,000	57,000	61,000
4. Bengal (new) . . .	...	...	...	10,33,000	10,55,000	11,16,000
5. Bihar and Orissa . . .	...	...	...	3,24,000	3,23,000	3,34,000
6. United Provinces . . .	2,76,187	2,82,650	2,93,213	2,91,000	2,84,000	2,88,000
7. Punjab . . .	1,16,834	1,16,315	1,19,895	1,21,000	1,18,000	1,18,000
8. Madras . . .	11,72,520	12,02,785	12,43,860	12,40,000	12,51,000	12,45,000
9. Bombay . . .	3,62,301	3,77,721	3,80,184	3,75,000	3,50,000	3,67,000
Eastern Bengal and Assam . . .	6,14,769	6,29,995	6,23,221	...	...	...
Bengal (old) . . .	7,78,634	7,74,435	8,03,909	...	...	...
Total . . .	35,18,169	35,92,254	37,03,481	36,68,000	36,93,000	37,64,000
TOTAL INDIA R . . .	35,35,734	36,10,491	37,23,629	36,88,000	37,22,000	37,91,000
Equivalent in Sterling £	235,716	240,699	248,256	243,900	248,100	252,700

Imperial.

65. Excluding De'hi, the figures of both revenue and expenditure in the two years show little variation and call for no remark.

Provincial.

66. The favourable economic conditions which have prevailed generally during the current year have led to a more rapid expansion in the demand for registration than was allowed for in framing the Budget estimate, and the Revised estimate for 1912-13 has been taken at Rs 52 lakhs higher, the improvement being shared by almost all the provinces. In view of the high collections in the current year, no allowance for any important growth of revenue in 1913-14 has been made except in Bengal and Madras and the total Budget for next year is only Rs 149 lakhs more than the Revised estimate for 1912-13. *Revised, 1912-13.*

67. The estimates of expenditure for the two years do not show any important variations and call for no remark. *Budget, 1913-14.*

XI.—TRIBUTES.

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	18,87,417	22,57,990	21,31,346	20,09,000	20,61,000	19,92,000
2. Central Provinces	2,34,587	2,42,437	2,34,437	2,39,000	2,39,000	2,39,000
3. Burma	4,02,323	4,11,941	4,38,900	4,54,000	4,54,000	4,54,000
4. Assam . . . . .	...	...	...	50,000	50,000	50,000
5. Bengal new ¹ . . . . .	...	...	...	68,000	68,000	68,000
6. Bihar and Orissa . . . . .	...	...	...	86,000	86,000	86,000
7. United Provinces . . . . .	...	...	3,13,228	3,21,000	3,29,000	3,21,000
8. Punjab	3,76,890	2,76,849	1,43,283	1,45,000	1,41,000	1,44,000
9. Madras	44,96,519	44,96,519	44,96,519	44,90,000	44,97,000	44,97,000
10. Bombay	18,20,622	13,23,613	10,60,911	11,90,000	11,25,000	14,07,000
Eastern Bengal and Assam	70,000	50,100	50,210	...	...	...
Bengal (old)	52,250	52,250	52,250	...	...	...
TOTAL INDIA R	88,21,607	91,11,699	89,25,074	90,59,000	90,46,000	92,58,000
Equivalent in Sterling £	588,307	607,447	595,005	603,900	603,000	611,200

68. The revenue recorded under this head represents tributes received from the protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligation to supply or maintain troops. The figures do not ordinarily show any important fluctuations from year to year except for arrears and their recovery. The Revised estimate for the current year practically repeats the Budget. The Budget estimate for 1913-14 provides for normal receipts and for the recovery of arrear contributions from Baroda.

Revised, 1912-13.

Budget, 1913-14.

1.—REFUNDS AND DRAWBACKS.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	43,484	41,104	47,452	42,000	45,000	42,000
2. Delhi . . . . .	...	...	...	...	2,000	6,000
3. Baluchistan	4,613	3,438	9,485	4,000	5,000	5,000
4. North-West Frontier	39,694	20,207	19,945	24,000	24,000	24,000
5. Other Provinces . .	50,86,374*	18,73,087	26,74,561	20,36,000	21,32,000	23,17,000
Total	51,74,165	19,46,816	27,51,393	21,06,000	25,08,000	23,94,000
<i>Divided and Provincial.</i>						
1. Central Provinces . .	1,30,512	73,314	86,508	84,000	83,000	76,000
2. Burma	2,29,920	2,55,456	2,47,386	2,45,000	2,84,000	2,58,000
3. Assam . . . . .	...	...	...	26,000	33,000	29,000
4. Bengal (new) . . . .	...	...	...	2,51,000	2,88,000	2,61,000
5. Bihar and Orissa . .	...	...	...	76,000	84,000	78,000
6. United Provinces . .	2,22,800	2,27,181	1,93,452	2,05,000	2,03,000	2,11,000
7. Punjab	1,45,351	1,47,756	1,54,029	1,49,000	1,65,000	1,62,000
8. Madras	3,21,867	3,69,324	3,91,708	2,91,000	3,46,000	3,31,000
9. Bombay	9,75,977	7,47,480	7,97,576	6,50,000	7,49,000	7,22,000
Eastern Bengal and Assam	79,418	1,41,000	1,17,038	...	...	...
Bengal (old)	2,73,264	2,76,060	2,95,058	...	..	...
Total	23,79,118	22,37,521	22,82,755	19,77,000	22,38,000	21,28,000
TOTAL INDIA R . . .	75,53,283	41,84,337	50,34,148	40,83,000	47,46,000	45,22,000
Equivalent in Sterling £	503,552	278,956	335,610	272,200	316,400	301,500

* Includes 33,79,804 on account of Opium Refunds in Bombay.

(a) *Imperial.*

69. The wholly Imperial expenditure shown against "Other provinces" represents refunds and drawbacks in respect of wholly Imperial revenue (*e.g.*, Opium, Salt, Customs and Tributes). The increase of R4.02 lakhs in the Revised estimate over the Budget for 1912-13 occurs mainly under refunds of customs duty and is due to a change in the method of accounting in Bombay by which duty paid in advance, pending the final settlement of the amount, is now credited as revenue, instead of under a deposit head, any excess over the correct amount being charged as Refunds when it is returned to the party concerned. The Budget estimate for 1913-14 does not differ materially from the Revised for 1912-13.

Revised, 1912-13.

Budget, 1913-14.

(b) *Divided and Provincial.*

70. The expenditure fluctuates considerably from year to year and is difficult to estimate. In 1912-13 the Budget will be exceeded by R2.61 lakhs owing chiefly to special refunds of Excise revenue in Bombay and to higher refunds of Land revenue in several provinces. For 1913-14 a normal expenditure has been assumed.

Revised, 1912-13.

Budget, 1913-14.

2.—ASSIGNMENTS AND COMPENSATIONS.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	32,53,920	32,32,237	31,42,898	32,39,000	31,83,000	31,83,000
2. Do'hi . . . . .	...	...	...	...	4,000	7,000
3. Baluchistan	2,02,224	2,01,679	2,01,390	2,01,000	2,01,000	2,01,000
4. North-West Frontier	19,561	18,816	17,819	18,000	20,000	18,000
5. Other Provinces	35,00,923	34,81,774	36,19,308	35,47,000	35,57,000	35,28,000
Total	69,76,628	69,24,056	69,81,415	70,05,000	69,68,000	69,42,000
<i>Divided and Provincial.</i>						
1. Central Provinces	41,738	34,603	34,118	39,000	40,000	39,000
2. Burma	400	60	989	1,000	1,000	1,000
3. Assam . . . . .	...	...	...	32,000	32,000	33,000
4. Bengal (new) . . . . .	...	...	...	62,000	70,000	68,000
5. Bihar and Orissa . . . . .	...	...	...	92,000	1,10,000	1,48,000
6. United Provinces	2,96,939	3,05,047	2,80,026	3,13,000	2,98,000	2,98,000
7. Punjab	33,655	33,391	67,676	78,000	70,000	69,000
8. Madras	5,66,220	5,83,910	5,44,383	5,60,000	5,62,000	5,39,000
9. Bombay	1,02,01,508	1,01,66,559	1,02,01,357	1,02,41,000	1,02,47,000	1,03,59,000
Eastern Bengal and Assam	67,882	60,648	56,372	...	...	...
Bengal (old)	1,80,724	1,29,024	1,57,435	...	...	...
Total	1,13,89,066	1,13,18,242	1,13,42,308	1,14,18,000	1,14,30,000	1,16,02,000
TOTAL INDIA R	1,83,65,694	1,82,42,298	1,83,23,723	1,84,23,000	1,83,98,000	1,85,44,000
Equivalent in Sterling £	1,224,380	1,216,153	1,221,581	1,228,200	1,226,500	1,233,300

(a) *Imperial.*

71. The figures show little variation and call for no remark. The wholly Imperial expenditure shown against "Other Provinces" represents Opium, Salt and Customs compensations paid to Native States and Foreign Governments, as well as Miscellaneous compensations (*i.e.*, those of a general character and not intended to indemnify against loss of a particular kind of revenue) in provinces other than Bombay.

(b) *Provincial.*

72. The expenditure in 1912-13 will not differ materially from the Budget provision. The increase of R1.72 lakhs provided in the Budget for 1913-14 over the Revised estimate for the current year occurs chiefly in connection with the resumption of certain *abkari* rights in Bombay and the Central Provinces.

XII.—INTEREST RECEIPTS.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Interest on Imperial loans and advances	42,79,584	41,14,012	39,20,707	36,61,000	38,89,000	37,14,000
2. Profits of Paper Currency Circulation	34,70,420	34,70,420	34,70,420	34,70,000	34,70,000	34,70,000
3. Interest on overdrawn Capital of Railway Companies in India	20,00,085	27,41,654	24,21,272	25,27,000	26,47,000	30,77,000
4. Interest charged to Capital on advances to Railway Companies	3,57,338	4,33,384	5,33,823	6,29,000	6,05,000	5,17,000
5. Miscellaneous items	76,584	81,943	1,42,706	1,04,000	1,43,000	1,52,000
TOTAL R	1,02,44,011	1,08,42,013	1,04,88,928	1,03,91,000	1,07,04,000	1,09,80,000
<i>Provincial.</i>						
1. Central Provinces	2,54,085	2,52,242	2,17,160	1,91,000	1,90,000	1,81,000
2. Burma	1,13,423	1,09,321	1,26,882	1,47,000	1,47,000	1,48,000
3. Assam . . . . .	...	...	...	18,000	15,000	47,000
4. Bengal (now) . . . . .	...	...	...	5,06,000	4,91,000	4,85,000
5. Bihar and Orissa . . . . .	...	...	...	2,48,000	2,18,000	1,94,000
6. United Provinces	16,19,318	15,99,518	13,58,202	11,92,000	13,72,000	11,72,000
7. Punjab	3,54,733	2,87,617	2,58,218	3,00,000	2,77,000	2,34,000
8. Madras	3,58,249	4,18,946	4,42,611	4,45,000	4,50,000	4,62,000
9. Bombay	13,59,132	13,69,088	11,03,205	10,98,000	11,23,000	14,04,000
Eastern Bengal and Assam	1,51,083	1,72,700	1,60,798	...	...	...
Bengal (old)	7,94,808	7,48,081	7,20,044	...	...	...
TOTAL R	50,04,826	49,57,573	43,87,150	41,45,000	42,62,000	43,27,000
TOTAL INDIA R	1,52,48,837	1,57,99,586	1,48,76,078	1,45,36,000	1,49,66,000	1,52,57,000
Equivalent in Sterling £	1,016,589	1,053,306	9,91,739	969,100	997,700	1,017,100
<i>ENGLAND.</i>						
1. Profits of Paper Currency Circulation	37,374	37,374	68,001	78,200	78,200	78,200
2. Interest realised from investment of cash balances	180,070	374,403	376,053	180,000	388,000	192,000
3. Interest on advances to the Imperial Bank of Persia for the purpose of the Persian Government . . . . .	...	...	12,571	...	...	...
4. Miscellaneous	810	356	377	...	...	...
TOTAL £	167,754	412,133	457,002	258,200	466,200	270,200
TOTAL RECEIPTS £	1,184,343	1,465,439	1,448,741	1,227,300	1,463,900	1,287,300
<i>Loans and advances outstanding March 31:—</i>						
1. Imperial	£ 6,848,998	6,639,577	6,485,732	6,625,677	6,246,082	6,230,932
2. Provincial	£ 6,011,458	5,480,290	5,646,902	6,033,890	5,839,002	5,959,502

(a) India-Imperial.

73. The total revenue in 1912-13 is now expected to be Rs 13 lakhs more than the Budget estimate. The principal items contributing to this improvement are an increase of Rs 1.78 lakhs in the interest receivable in respect of

Revised, 1912-13.

Budget, 1913-14.

Imperial loans and advances, mainly owing to recovery of arrears from Native States in Bombay and the credit to Imperial of the interest due from the Delhi Municipality after 1st October 1912, on loans received by it from Government; and of R1·20 lakhs in the interest payable by railway companies on overdrafts of capital. The total Budget for 1913-14 exceeds the Revised estimate for the current year by R2·26 lakhs, a decrease of R1·25 lakhs in the interest recoverable from Native States due to the absence of the arrears mentioned above, being more than counterbalanced by an increase in the interest payable by railway companies in respect of overdrafts of capital.

*(b) India-Provincial.*Revised, 1912-13.

74. The Revised estimate for 1912-13 is R1·17 lakhs higher than the Budget. An increase of R1·80 lakhs is expected in the United Provinces due to recovery of arrears and a larger issue of advances for wells and of loans in certain districts; but this will be partly counterbalanced by a small net decrease in the other provinces. The Budget estimate for 1913-14 provides for a decrease of R2 lakhs in the United Provinces owing to the absence of the arrears realised in the current year. On the other hand in Bombay there is an increase of R2·81 lakhs owing to expected recovery of arrears from Native States and from cultivators; and the total Budget for 1913-14 is slightly higher than the Revised estimate for the current year.

Budget, 1913-14.*(c) England.*Revised, 1912-13.

75. The receipts in England in the current year are expected to show a considerable improvement of R31·20 lakhs (£208,000) over the Budget estimate. The whole of this increase occurs in the interest realised from the investment of the cash balances of the Home Treasury and is due to the amounts available for investment being much larger and the rate of interest higher than was estimated. The decrease of R29·40 lakhs (£196,000) in the Budget estimate for 1913-14 as compared with the Revised for the current year also occurs wholly in this item of revenue. The cash balances of the Home Treasury next year are not expected to remain as high as in the current year.

Budget, 1913-14.

13 AND 14.—INTEREST EXPENDITURE.

		Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
					Budget.	Revised.	
Interest on Debt other than that charged to Railways—							
Interest on total Debt—							
1. India	R	4,84,98,139	4,81,21,945	4,88,93,847	5,10,50,000	5,00,00,000	5,15,00,000
2. England	£	3,233,209	3,208,130	3,259,590	3,403,400	3,333,400	3,433,300
	£	5,519,190	5,781,552	6,022,639	8,171,700	8,204,100	8,912,800
Total		8,752,399	8,989,832	9,282,229	9,575,100	9,537,500	9,346,100
Deduct amounts charged to—							
(a) Railways :							
(i) India	R	4,22,33,760	4,30,61,629	4,56,26,525	4,86,94,000	4,97,64,000	5,37,06,000
(ii) England	£	2,818,917	2,870,775	3,041,768	3,246,300	3,317,600	3,580,400
	£	3,308,274	3,396,910	3,622,442	3,694,900	3,734,300	3,806,800
Total Railways	£	6,127,191	6,267,685	6,664,210	6,941,200	7,101,900	7,387,200
(b) Irrigation :							
(i) India	R	1,42,53,680	1,50,45,994	1,59,94,080	1,68,45,000	1,74,57,000	1,84,94,000
(ii) England	£	950,246	1,005,066	1,066,272	1,123,000	1,163,300	1,232,900
	£	103,465	112,344	116,595	118,500	124,300	126,900
Total Irrigation	£	1,053,711	1,115,410	1,182,867	1,241,500	1,288,600	1,359,800
Total deduction	£	7,185,902	7,333,095	7,847,077	8,182,700	8,390,500	8,747,000
Interest on Ordinary Debt	£	1,566,497	1,606,587	1,435,152	1,392,400	1,147,000	599,100
Distribution of above—							
Imperial	£	1,345,455	1,406,157	1,289,316	1,186,300	946,300	394,200
Provincial	£	221,042	200,430	195,836	206,100	200,400	204,900
Interest on other Obligations—							
On Savings Bank Balances converted at Rs15=£1							
Other items	£	381,337	405,483	451,903	499,700	506,500	555,100
	£	167,211	156,832	150,681	153,100	154,400	155,800
TOTAL	£	548,548	562,315	602,583	652,800	660,900	710,900
GRAND TOTAL	£	3,115,045	3,168,902	3,037,735	3,045,300	1,807,900	1,310,000
Debt outstanding, March 31—							
Sterling	£	176,105,911	182,998,335	182,986,597	179,599,635	179,508,997	177,727,797
Rupce Debt—							
4 per cent.	R	3,37,08,275	3,55,00,000	3,43,00,000	3,31,00,000	3,31,00,000	3,19,00,000
3½ per cent.		1,22,60,40,100	1,24,84,19,400	1,26,91,37,600	1,29,97,39,400	1,29,93,91,600	1,32,98,21,900
3 per cent.		9,39,25,800	8,53,20,800	8,44,88,100	8,37,84,800	8,41,93,100	8,36,98,100
Other Debt		1,17,60,930	1,17,31,955	1,17,10,505	1,16,84,955	1,16,70,505	1,16,31,505
Savings Bank Balances		19,48,33,468	21,14,72,500	23,78,20,070	25,69,34,500	26,29,74,070	28,44,10,070

INTEREST ON ORDINARY DEBT.

Interest on total
debt, 1912-13.

1913-14.

76. The expenditure in 1912-13 on account of interest payable on the public debt as a whole falls short of the Budget estimate by Rs 5.64 lakhs (£37,600). There is an increase of Rs 4.86 lakhs (£32,400) in England due to the average price of issue of the new sterling loan of the year being lower than was anticipated. But on the other hand, a decrease of Rs 10.50 lakhs is expected in India, mainly in consequence of a large saving in the provision for discount on the new rupee loan of the year. In the Budget of 1913-14 necessary provision has been made for a full year's interest on the sterling loan of £3 million and the rupee loan of 3 crores raised in the current year; and for the service of the new rupee loan which it is contemplated to raise in 1913-14. But the total expenditure will fall short of that in 1912-13 by Rs 28.71 lakhs (£191,400) owing to the absence of the heavy discount paid in the current year on the sterling loan issued in April 1912.

Transfers to Rail-
way and Irrigation
Accounts.

77. The amount of interest transferred to the Railway and Irrigation sections of the accounts depends, firstly, on the capital expenditure; secondly on the actual payment of interest on that portion of the debt which has been incurred specifically on account of the construction or purchase of railways or irrigation works; and thirdly, on the rate at which interest is charged on that portion of the debt which has not been specifically raised for the above purpose. Our practice is to adopt for this adjustment the average rate of interest actually paid in respect of the whole of the non-specific debt in the latest year for which practically complete accounts are available. The result is that the rate adopted in calculating the Revised estimate for a year is generally different from that used for the Budget estimate; and this leads to a difference between the two estimates apart from that caused by a variation in the capital expenditure itself. The large increase of Rs 31.17 lakhs (£207,800) in the Revised estimate of total interest to be transferred in 1912-13, as compared with the Budget, is due partly to an increase in the rate, and partly to an increase in the amount of funds supplied by Government for capital expenditure on State Railways (*vide* paragraph 228). The increase in the amount of interest to be transferred in 1913-14 over the Revised estimate for 1912-13 is almost wholly due to the progress of capital expenditure.

Transfers to
Provincial.

78. A portion of the interest on Ordinary Debt appears in the Provincial section of the accounts. Provincial Governments are authorised to grant advances to cultivators (as well as to certain other people in special cases) under various Acts, to landholders and notabilities apart from the provisions of any law, and to municipalities and local bodies (other than Presidency Corporations), out of amounts annually placed at their disposal by the Government of India. The interest actually levied on such advances is credited as Provincial revenue. But interest at $3\frac{1}{2}$ per cent. a year is charged to the Local Governments on the mean between the outstanding balances of the Provincial Loan Accounts at the commencement of the year and at its close; and this is done by transferring the amount so calculated from the Imperial to the Provincial section under Interest on Ordinary Debt. The differences between the Budget and the Revised estimates of the amount to be so transferred in the current year, and between the latter and the Budget estimate of 1913-14, are explained by the variations in the outstanding balances of the Provincial Loan Account as shown in the table at page 51.

Revised, 1912-13.

Budget, 1913-14.

INTEREST ON OTHER OBLIGATIONS.

79. The increase of Rs 1.21 lakhs (£8,100) in the Revised estimate of the current year over the Budget provision occurs almost wholly in the interest payable by the Post Office Savings Banks, the deposits in which have grown more largely than was anticipated (*vide* paragraph 262). In 1913-14 provision has been made for a further increase in the interest payable on the deposits in the Post Office Savings Banks and in the State Provident Funds, consequent on a growth in the deposits themselves.

XIII AND 15—POST OFFICE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
REVENUE.						
INDIA.						
1. Sale of postage stamps for postal purposes	2,89,68,20	2,47,43,396	2,65,20,731	2,76,09,000	2,80,49,000	2,92,74,000
2. Commission on money orders	47,61,044	50,06,942	52,80,818	54,50,000	56,45,000	59,50,000
3. Other receipts	1,70,107	2,03,497	2,12,630	2,25,000	1,98,000	1,88,000
TOTAL . R	2,89,08,431	2,99,53,836	3,20,14,179	3,32,84,000	3,38,92,000	3,54,12,000
Equivalent in Sterling£	1,927,229	1,996,922	2,134,279	2,218,900	2,259,500	2,360,800
EXPENDITURE.						
INDIA.						
1. Establishment charges	1,93,61,086	1,93,16,325	2,07,61,690	2,07,47,000	2,07,94,000	2,10,50,000
2. Conveyance of mails	66,12,372	64,94,536	65,50,160	71,47,000	69,29,000	70,54,000
3. Stationery and Printing	12,09,062	11,63,774	9,43,033	9,86,000	10,85,000	10,50,000
4. Cost of stamps and stamp paper	8,36,339	8,71,622	9,54,020	9,45,000	8,25,000	6,59,000
5. Other items	59,967	60,721	94,319	94,000	92,000	91,000
TOTAL . R	2,80,83,826	2,84,06,978	2,93,03,231	2,99,19,000	2,97,25,000	2,99,04,000
Equivalent in Sterling£	1,72,255	1,893,798	1,953,549	1,994,600	1,981,700	1,993,600
ENGLAND.						
1. Contribution to Eastern mail subsidy	54,588	54,588	54,588	54,600	54,600	54,600
2. Stores, etc.	739	2,506	333	...	100	9,000
TOTAL . £	55,327	57,094	54,921	54,600	54,700	63,600
TOTAL OF EXPENDITURE . £	1,927,582	1,950,892	2,008,470	2,049,200	2,036,400	2,057,200
TOTAL NET REVENUE £	-353	46,030	125,809	169,700	223,100	303,000

REVENUE.

80. General prosperity and briskness of trade have led to a larger growth of revenue under this head in the current year than was allowed for in the Budget; and the Revised estimate shows an improvement of R6·08 lakhs. In the Budget of 1913-14 provision has been made for a further moderate advance of R15·20 lakhs.

Revised, 1912-13.

Budget, 1913-14.

EXPENDITURE.

81. The total expenditure in 1912-13 is expected to fall short of the Budget grant by R1·92 lakhs. An increase of R·47 lakh under establishment, mainly in consequence of the grant of grain compensation allowance, and of R·99 lakh under stationery and printing necessitated by the revision of a large number of postal forms, will be more than counterbalanced by a lapse in the grant for conveyance of mails and by savings in the cost of stamps owing to the reduced rates now charged on their supply. The total Budget estimate for 1913-14 exceeds the Revised for the current year by R3·12 lakhs only. Due provision has been made for the normal development of the operations of the Department; but it is obscured to some extent by a decrease in the stationery and printing charges arising from the absence of the special expenditure in the current year mentioned above, and by a farther reduction in the cost of stamps.

Revised, 1912-13.

Budget, 1913-14.

XIV AND 16—TELEGRAPH.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
REVENUE.						
I. INDIAN :						
1. Message Revenue .	88,82,222	98,68,253	1,03,76,585	1,03,40,000	1,07,94,000	1,15,45,000
2. Other Revenue .	33,27,074	33,46,165	36,55,083	36,35,000	37,42,000	37,50,000
TOTAL	R 1,17,00,296	1,27,04,418	1,40,31,618	1,38,75,000	1,45,36,000	1,52,95,000
	£ 780,620	846,981	935,441	925,000	969,100	1,019,700
II. INDO-EUROPEAN :						
1. Message Revenue .	17,52,281	21,66,925	21,90,149	20,00,000	24,80,000	24,85,000
2. Other Revenue .	18,278	20,984	14,776	19,000	21,000	21,000
TOTAL	R 17,70,559	21,87,909	22,04,925	20,19,000	25,01,000	25,06,000
	£ 118,037	145,861	146,995	134,800	146,500	167,100
England (mainly Mes- sage Revenue) .	£ 4,104	4,397	4,989	5,500	6,200	5,000
TOTAL	£ 132,231	150,198	151,984	140,100	172,900	172,100
GRAND TOTAL	£ 902,851	997,159	1,087,425	1,065,100	1,142,000	1,191,800
EXPENDITURE.						
I. INDIAN :						
1. Revenue .	£ 786,597	748,976	785,290	835,300	821,700	864,400
2. Capital .	£ 150,770	128,907	208,891	132,000	182,100	226,600
TOTAL	£ 917,367	877,883	994,181	967,300	1,003,800	1,091,000
II. INDO-EUROPEAN :						
1. Revenue .	£ 72,945	99,246	97,180	114,700	112,300	121,700
2. Capital .	£ 2,121	—297	2,573	12,500	5,000	18,300
TOTAL	£ 75,066	98,949	99,753	127,200	117,300	140,000
GRAND TOTAL	£ 992,433	976,832	1,093,934	1,094,500	1,121,100	1,231,000
TOTAL NET REVENUE	£ -89,582	20,327	-6,509	-29,400	20,900	-39,200

REVENUE.

Revised, 1912-13.

Budget, 1913-14.

82. Here also the favourable economic conditions of the current year have led to a larger growth of revenue than was assumed in the Budget, and improvements of Rs 6.1 lakhs and Rs 4.92 lakhs respectively are expected in the receipts of the Indian and the Indo-European Departments. The Budget estimate for 1913-14 provides for a further advance of Rs 7.39 lakhs in the revenue of the Indian Department; but in view of the very considerable development which has taken place in the receipts of the Indo-European Department in 1912-13 it is not considered prudent to budget for a further growth here next year.

EXPENDITURE.

(a) Indian.

83. The total expenditure in the current year is expected to exceed the Revised, 1912-13. Budget grant by R5.47 lakhs (£36,500). There is a saving of R2.04 lakhs (£18,600) in the revenue expenditure, due mainly to lapses in the grants for establishments and other general charges and to smaller outlay on line repairs. But this is more than counterbalanced by an increase of R7.51 lakhs (£50,100) in the capital expenditure chiefly in connection with the installation and equipment of radio offices.

84. The Budget estimate for 1913-14 is taken at R13.08 lakhs (£87,200) Budget, 1913-14. more than the Revised for 1912-13. There is an increase of R6.40 lakhs (£42,700) in the Revenue expenditure owing chiefly to full provision for sanctioned establishments, higher working expenses resulting from the growth in traffic, and contemplated outlay on the remodelling of existing wireless stations in the Bay of Bengal. Capital expenditure will also go up by R6.68 lakhs (£44,500) to provide for the requirements of radio stations.

(b) Indo-European.

85. The total expenditure in the current year will fall short of the Budget Revised, 1912-13. by R1.49 lakhs (£9,900), the decrease being made up of lapses of R1.13 lakhs (£7,500) and R.36 lakh (£2,400) respectively in the capital and revenue grants. The saving in the capital account is caused by the postponement for yet another year of the reconstruction of the Arabistan telegraph line and work on certain buildings in Persia, and would have been higher but for the utilisation of a portion of the available funds in the building of radio offices in the Persian Gulf.

86. The Budget estimate for 1913-14 is taken at R3.40 lakhs (£22,700) Budget, 1913-14. higher than the Revised for the current year. Provision has been made for capital outlay on most of the construction works postponed in the current year as well as on the radio offices, for repairs to the cable steamer, and for working expenses of the radio offices.

XV AND 17.—MINT.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
REVENUE.						
INDIA.						
1. Percentage chargeable on coinage of new rupees . . .	...	...	...	...	3,204,000	...
2. Profit on circulation of—						
(a) Nickel coins . . .	14,88,629	19,82,089	24,35,338	20,00,000	25,00,000	20,00,000
(b) Bronze coins . . .	...	5,36,738	9,02,671	5,00,000	15,00,000	10,00,000
3. Fees for coining dollars, etc. . .	2,16,019	3,28,591	17,92,657	5,00,000	5,00,000	5,00,000
4. Other items . . .	1,34,645	94,285	8,73,786	86,000	2,78,000	1,00,000
TOTAL {	18,89,293	24,41,653	55,04,452	30,86,000	49,80,000	36,09,000
England {	125,953	196,110	366,963	305,700	532,000	240,600
TOTAL £	125,953	196,110	367,1 0	305,700	532,000	240,600
EXPENDITURE.						
INDIA.						
1. Establishment charges . . .	6,69,379	6,91,459	7,91,732	7,54,000	8,94,000	7,69,000
2. Purchase of stores . . .	77,055	1,11,273	2,01,189	1,45,000	2,25,000	1,45,000
3. Loss on Bronze coinage . . .	7,42,899	...	...	...	...	...
4. Loss on re-coining old silver coins . . .	8,63,894	4,08,345	3,93,294	4,50,000	4,78,000	5,00,000
5. Other coinage losses . . .	52,197	86,591	2,77,325	66,000	4,31,000	19,000
TOTAL {	19,35,424	13,04,673	16,63,540	16,15,000	20,28,000	14,33,000
England {	129,028	86,978	110,903	94,300	135,200	95,600
TOTAL £	129,758	92,369	116,507	101,400	142,800	103,700
TOTAL NET REVENUE £	-17,805	103,741	250,593	104,300	389,700	133,900

REVENUE.

Revised, 1912-13.

87. The Revised estimate for 1912-13 exceeds the Budget by R48'94 lakhs. Of this increase R32'04 lakhs are contributed by the seigniorage on the coinage of rupees from purchased silver. An important increase of R15 lakhs is also expected in the profit on the circulation of subsidiary nickel and bronze coins the demand for which has been stimulated by the activity of trade. The resumption of the coinage of new rupees will also result in an increase in the operative gains included under "Other items" in the above table, but this will be counterbalanced by an increase in the debits on account of operative losses.

Budget, 1913-14.

88. The Budget estimate for 1913-14 is taken at R43'71 lakhs less than the Revised estimate for the current year, the decrease being due to the absence of the seigniorage and other special receipts of the current year and to a moderate provision for profit on the circulation of subsidiary nickel and bronze coins.

EXPENDITURE.

Revised 1912-13.

89. The excess of R6'13 lakhs in the expenditure in the current year over the Budget estimate is caused by the heavy coinage of rupees from purchased silver. The Budget for 1913-14 provides for normal operations only.

Budget, 1913-14.

18.—GENERAL ADMINISTRATION.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
INDIA.	₹	₹	₹	₹	₹	₹
<i>Imperial.</i>						
1. Cost of the Central Government:						
(i) Salary and expenses of the Governor-General.	10,62,546	11,78,964	11,20,363	11,66,000	11,10,000	11,54,000
(ii) Executive Council.	4,31,088	4,19,420	4,63,122	4,67,000	4,77,000	4,67,000
(iii) Legislative Council.	96,878	1,39,493	1,47,798	1,52,000	1,48,000	1,47,000
(iv) Charges of the Secretariats.	33,17,064	35,34,858	36,21,923	38,07,000	34,58,000	33,85,000
(v) Cost of administration of the Imperial headquarters at Delhi.	...	...	...	5,00,000	...	...
2. Offices of Account and Audit.	28,91,989	28,28,318	37,26,603	38,61,000	37,20,000	37,69,000
3. Currency Department and Reserve Treasury.	5,76,074	6,07,769	6,52,274	6,57,000	6,96,000	7,08,000
4. Payments to Presidency Banks for treasury and public debt work.	2,40,735	3,49,250	3,57,710	3,57,000	3,64,000	3,67,000
5. Ajmer-Merwara Administration.	3,527	1,072	6,099	2,000	9,000	3,000
6. Royal visit and Coronation Durbar.	...	1,64,454	66,66,058	...	42,000	...
7. Delhi.	...	...	...	...	49,000	1,10,000
8. North-West Frontier Administration.	3,13,473	3,17,266	3,09,152	3,47,000	3,56,000	3,47,000
Total	90,33,972	95,41,764	1,70,71,107	1,08,16,000	1,08,45,000	1,04,97,000
<i>Provincial.</i>						
1. Central Provinces.	8,42,364	8,98,760	10,69,052	8,84,000	8,65,000	9,77,000
2. Burma.	14,27,642	14,83,411	19,07,353	15,43,000	15,39,000	15,40,000
3. Assam.	...	...	...	5,70,000	5,85,000	5,62,000
4. Bengal (new).	...	...	...	22,00,000	24,50,000	23,02,000
5. Bihar and Orissa.	...	...	...	12,65,000	12,31,000	13,41,000
6. United Provinces.	16,29,883	18,22,599	19,68,228	17,16,000	17,10,000	16,90,000
7. Punjab.	10,52,403	11,32,020	13,64,724	11,69,000	12,40,000	11,58,000
8. Madras.	12,09,190	12,55,461	18,19,549	13,11,000	13,81,000	13,78,000
9. Bombay.	16,13,289	17,19,698	27,54,973	18,31,000	18,56,000	18,79,000
Eastern Bengal and Assam.	12,32,544	12,78,809	18,89,451	...	...	...
Bengal (old).	19,01,892	19,91,451	29,18,180	...	...	...
Total	1,09,09,177	1,15,72,994	1,56,86,466	1,24,99,000	1,28,57,000	1,28,27,000
TOTAL INDIA	1,99,43,149	2,11,14,758	3,27,57,573	2,33,15,000	2,32,02,000	2,32,24,000
Equivalent in Sterling	£ 1,329,543	£ 1,407,661	£ 2,188,838	£ 1,554,800	£ 1,546,800	£ 1,548,900
ENGLAND:						
1. Cost of the Secretary of State's establishment, etc.	265,546	275,777	266,485	260,700	260,700	259,400
2. Stores, etc., for India.	60,690	72,832	114,442	89,000	119,760	180,600
3. Royal Visit and Coronation Durbar.	...	...	61,476	...	400	...
TOTAL	£ 326,236	£ 348,609	£ 442,403	£ 349,700	£ 380,860	£ 390,000
GRAND TOTAL	£ 1,655,779	£ 1,756,269	£ 3,626,241	£ 1,904,000	£ 1,927,660	£ 1,938,900

(a) *India—Imperial.*

90. In the Budget estimate for the current year, a lump provision of Rs lakhs was made for the cost of administration of the Imperial Capital at Delhi. The expenditure incurred on this account is being recorded under the proper heads. Only the pay and other charges of the Chief Commissioner and his secretariat staff will be recorded under this head; and these are expected to amount to Rs 49 lakh in 1912-13, while a provision of Rs 10 lakhs has been made in next year's Budget to meet a full year's expenditure.

Revised, 1912-13.

91. Omitting the Delhi figures, the total expenditure in 1912-13 will amount to Rs 102 96 lakhs against a Budget grant of Rs 103 16 lakhs, while the Budget for 1913-14 has been fixed at Rs 102 97 lakhs. In the current year an excess of Rs 51 lakhs under Secretariat charges, due to the employment of additional officers in connection with special work and to higher expenditure on the enquiry on prices, will be more than counterbalanced by a saving of Rs 59 lakh in the tour expenses of His Excellency the Viceroy, and by a net decrease of Rs 1 02 lakhs in the cost of the Account and Currency Departments caused by the debit of a portion of the expenditure to the public works heads of account. In 1913-14 there will be a reduction of Rs 23 lakhs in the Secretariat charges owing to the termination of the enquiry on prices and the absence of special expenditure incurred in the current year; but on the other hand normal provision has been made for the Viceregal tours and there will be an increase in the cost of the Account and Currency Departments in consequence of the contemplated separation of the functions of the Comptroller-General and the appointment of a Controller of Currency.

Budget, 1913-14.(b) *Provincial.**Revised, 1912-13.*

92. The total Revised for 1912-13 exceeds the Budget estimate by Rs 58 lakhs. The bulk of the increase occurs in Bengal (Rs 50 lakhs) and is due to the retention of the Board of Revenue and to higher expenditure on the purchase of pictures and the supply of crockery for Government House, and on the movement of records. The balance of the excess, viz., Rs 8 lakhs, is contributed by certain arrear charges in connection with the Royal visit in the Punjab and some other provinces and by other unimportant variations.

Budget, 1913-14.

93. The total Budget for 1913-14 does not differ materially from the Revised estimate for the current year. Savings of Rs 48 lakhs and Rs 82 lakh respectively are expected in Bengal and the Punjab owing to the absence of the non-recurring and special expenditure incurred in the current year. But these will be nearly counterbalanced by an increase of Rs 10 lakhs in Bihar and Orissa where provision has been made for a full year's cost of the Executive Council and certain head-quarters establishments; and of Rs 12 lakhs in the Central Provinces caused by lump allotments for the provincial Legislative Council, a separate Inspector-General of Registration, the revision of the office of the Excise Commissioner, and a new railway saloon for the Chief Commissioner.

(c) *England.*

94. The excess over the Budget grant in the current year and the further increase provided for in the Budget of 1913-14 are mainly due to higher demands for currency note forms.

XVI A and 19 A.—LAW AND JUSTICE—COURTS OF LAW.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	3,33,368	3,27,377	3,27,874	3,27,000	3,44,500	3,19,000
2. Delhi	27,965	25,940	23,627	20,000	21,000	1,75,000
3. Baluchistan	5,52,444	5,70,203	5,79,956	6,24,000	6,05,000	21,000
4. North-West Frontier						6,83,000
Total	9,13,777	9,23,520	9,30,457	9,75,000	10,80,000	11,48,000
<i>Provincial.</i>						
Central Provinces	24,75,895	25,05,034	25,24,271	26,02,000	25,78,000	26,24,000
2. Burma	45,35,552	47,31,224	47,65,061	48,68,000	48,98,000	49,36,000
3. Assam . . . . .	...	...	...	8,85,000	8,93,000	9,38,000
4. Bengal (new) . . . . .	...	...	...	98,39,000	98,05,000	96,10,000
5. Bihar and Orissa . . . . .	...	...	...	31,19,000	31,34,000	32,58,000
6. United Provinces	59,05,155	60,05,317	62,23,925	61,27,000	61,59,000	62,98,000
7. Punjab	38,06,523	40,93,760	42,17,010	42,43,000	41,66,000	41,86,000
8. Madras	55,99,101	59,22,747	62,19,485	63,26,000	66,11,000	65,94,000
9. Bombay	52,61,847	54,54,342	55,80,750	56,60,000	56,79,000	58,72,000
Eastern Bengal and Assam	44,68,312	47,37,231	49,95,633	...	...	...
Bengal (old)	82,75,098	85,91,046	82,76,209	...	...	...
Total	4,04,28,105	4,20,61,347	4,37,52,444	4,36,54,000	4,39,23,000	4,48,16,000
TOTAL INDIA	4,13,47,382	4,29,84,867	4,46,82,901	4,46,32,000	4,49,58,000	4,54,64,000
Equivalent in Sterling £	2,756,402	2,865,658	2,978,860	2,975,500	2,996,900	3,080,900
England	257	1,372	3,136	1,600	3,200	500
TOTAL £	2,756,749	2,867,030	2,981,996	2,977,100	3,000,100	3,081,400

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	1,34,638	1,17,414	1,50,543	1,18,000	91,000	1,08,000
2. Delhi	22,117	26,784	23,647	23,000	9,000	19,000
3. Baluchistan	1,02,499	1,21,617	1,10,250	1,16,000	24,000	24,000
4. North-West Frontier					1,11,000	1,11,000
Total	2,59,254	2,65,815	2,90,440	2,57,000	2,35,000	2,62,000
<i>Provincial.</i>						
1. Central Provinces	2,21,084	2,10,401	2,08,735	2,14,000	2,25,000	2,12,000
2. Burma	4,66,537	4,36,046	5,50,824	5,40,000	6,35,000	6,03,000
3. Assam . . . . .	...	...	...	1,25,000	1,20,000	1,25,000
4. Bengal (now) . . . . .	...	...	...	7,25,000	7,77,000	7,65,000
5. Bihar and Orissa . . . . .	...	...	...	2,75,000	2,80,000	2,83,000
6. United Provinces	6,01,709	6,16,943	6,48,725	6,34,000	6,83,000	6,69,000
7. Punjab	4,06,377	4,35,651	4,34,527	4,38,000	4,73,000	4,63,000
8. Madras	8,44,767	9,44,873	9,22,332	9,62,000	10,07,000	9,95,000
9. Bombay	5,98,944	6,07,512	6,57,846	6,55,000	7,15,000	7,15,000
Eastern Bengal and Assam	4,00,907	4,43,257	4,51,058	...	...	...
Bengal (old)	6,00,714	6,94,441	6,92,199	...	...	...
Total	41,41,135	43,97,132	45,64,247	45,68,000	49,15,000	48,80,000
TOTAL R	44,00,079	46,59,947	48,54,890	48,35,000	51,50,000	50,92,000
Equivalent in Sterling £	333,330	310,668	323,660	321,700	343,300	339,500

EXPENDITURE.

(a) Imperial.

95. Excluding Delhi, the figures show little variation and call for no remark.

(b) Provincial.

Revised, 1912-13.

96. The total Revised estimate for 1912-13 exceeds the Budget by R2.69 lakhs. A large increase of R2.75 lakhs is expected in Madras owing mainly to larger expenditure on grain compensation allowance, the opening of an additional number of temporary subordinate courts and the deputation of a district judge to enquire into the adequacy of the judiciary outside Madras city. The variations in the other provinces are unimportant and do not call for any remark.

Budget, 1913-14.

97. The total Budget for 1913-14 is R3.93 lakhs higher than the Revised estimate for 1912-13. A portion of this increase, viz., R1.43 lakhs, is nominal and is caused by the transfer to this head of certain charges which used to be recorded under "3.—Land Revenue" (see paragraph 28); the balance is shared by all the provinces except Bengal and Madras. Provision for the full cost of sanctioned establishments and for normal growth has been made in all the provinces. Special allotments have also been made in the Central Provinces for the appointment of a third additional Judicial Commissioner; in the Punjab for the re-organisation of the superior judicial service; and in Bengal for the regrading of munsiffs. The resultant increase in expenditure will, however, be more than counterbalanced in Bengal by a large saving in law charges owing to the absence of the special expenditure incurred in the current year in connection with political cases; and in Madras by a reduced provision for grain compensation allowance and the absence of certain items of special outlay incurred in 1912-13.

REVENUE.

(a) Imperial.

98. The figures do not show any important variation and call for no remark.

(b) Provincial.

Revised, 1912-13.

99. The total revenue in the current year is expected to exceed the Budget estimate by R3.47 lakhs, the improvement occurring mainly under copying fees realised in cash in Burma, and under magisterial fines in several provinces. The Budget for 1913-14 provides for normal receipts in all the provinces.

Budget, 1913-14.

XVI B and 19 B.—LAW AND JUSTICE—JAILS.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913 .		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	16,79,617	17,25,414	16,59,412	17,84,000	16,84,000	16,86,000
2. Delhi . . .	...	...	...	...	28,000	65,000
3. Baluchistan . . .	30,516	32,049	31,365	31,000	31,000	...
4. North-West Frontier .	1,25,123	1,31,858	1,47,837	1,49,000	1,50,000	1,1,000
TOTAL . . .	18,20,256	18,89,321	18,29,614	19,14,000	18,68,000	19,44,000
<i>Provincial.</i>						
1. Central Provinces . . .	6,14,104	5,67,818	5,52,623	5,75,000	5,71,000	6,00,000
2. Burma . . .	12,31,706	13,37,102	13,00,882	13,84,000	15,08,000	15,18,000
3. Assam . . .	...	...	...	2,69,000	2,52,000	3,03,000
4. Bengal (new) . . .	...	...	...	20,74,000	19,60,000	20,79,000
5. Bihar and Orissa . . .	...	...	...	13,81,000	11,67,000	12,68,000
6. United Provinces . . .	20,09,685	19,09,412	18,09,551	19,41,000	18,80,000	19,52,000
7. Punjab . . .	11,06,045	11,09,187	12,27,575	11,90,000	13,02,000	12,18,000
8. Madras . . .	14,86,801	15,00,425	14,06,873	15,00,000	14,00,000	14,10,000
9. Bombay . . .	10,91,522	10,98,691	11,35,616	11,64,000	11,40,000	11,50,000
Eastern Bengal and Assam . . .	9,24,423	9,73,988	9,31,926	...	...	...
Bengal (old) . . .	25,29,72	23,73,312	23,86,876	...	...	...
TOTAL . . .	1,09,67,006	1,08,78,935	1,08,11,372	1,14,24,000	1,12,84,000	1,14,83,000
TOTAL INDIA . Rs.	1,27,96,262	1,27,68,256	1,26,40,986	1,33,38,000	1,31,77,600	1,34,27,000
Equivalent in Sterling & England . . . £	858,084	851,217	842,732	889,200	878,500	895,100
TOTAL £	858,084	851,217	842,732	889,200	878,500	895,100

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	2012-2013.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	2,80,841	3,26,914	3,49,438	3,43,000	3,40,000	3,48,000
2. Delhi	...	...	...	...	10,000	30,000
3. Baluchistan	...	723	734	1,000	1,000	1,000
4. North-West Frontier	17,679	22,278	24,911	24,000	25,000	25,000
TOTAL	2,98,930	3,50,615	3,75,083	3,68,000	3,76,000	3,94,000
<i>Provincial.</i>						
1. Central Provinces	2,55,939	1,99,821	2,27,714	2,30,000	2,30,000	2,30,000
2. Burma	4,03,812	3,95,279	4,34,550	4,08,000	4,49,000	4,58,000
3. Assam	...	...	...	1,05,000	87,000	94,000
4. Bengal (new)	...	...	...	6,89,000	6,57,000	6,59,000
5. Bihar and Orissa	...	...	...	5,00,000	5,25,000	5,25,000
6. United Provinces	3,41,967	3,38,384	3,62,082	3,50,000	3,50,000	3,55,000
7. Punjab	2,54,334	2,82,184	3,40,887	3,43,000	3,23,000	3,10,000
8. Madras	5,05,999	5,50,962	4,63,989	5,00,000	4,50,000	4,40,000
9. Bombay	1,88,536	2,29,460	2,19,507	2,49,000	2,50,000	2,50,000
Eastern Bengal and Assam	3,44,200	2,77,259	3,23,598	...	...	...
Bengal (old)	8,59,113	6,42,398	10,52,305	...	...	...
TOTAL	31,53,394	30,16,252	34,25,232	33,74,000	33,59,000	33,71,000
TOTAL Rs.	34,52,324	33,66,867	38,00,315	37,42,000	37,35,000	37,65,000
Equivalent in Sterling £	230,155	237,791	253,354	249,500	249,000	251,000

EXPENDITURE.

(a) *Imperial.*

100. Excluding Delhi, the figures do not show any important variation and call for no remark.

(b) *Provincial.*Revised, 1912-13.

101. The total expenditure in 1912-13 will be R1.40 lakhs less than the Budget estimate. Savings in the allotments for the cost of dietary as well as in other grants are expected in all the provinces except Burma and the Punjab. In Burma and the Punjab, the Budget grants will be exceeded by R2.24 lakhs and R1.13 lakhs respectively, owing to a larger outlay on dietary in the former province caused by necessary replenishment of stock and a rise in the price of paddy, and in the latter to the conversion of the Lahore district jail into a central jail and an increase in the jail population.

Budget, 1913-14.

102. The total Budget estimate for 1913-14 exceeds the Revised estimate for the current year by R1.99 lakhs. The grants are generally based on the sanctioned scale of establishments, the probable jail population, the cost of dietary and the requirements for raw materials. Special provision has been made in Bengal for the improvement and stimulation of industries in the jails in the eastern districts; while in the Punjab due allowance has been made for the conversion of the district jails at Rohtak and Jhang into subsidiary jails.

REVENUE.

103. The figures show little variation and call for no remark.

XVII AND 20.—POLICE.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	9,24,890	8,44,699	9,51,285	9,37,000	9,54,000	9,81,000
2. Delhi . . . . .	...	...	...	...	1,80,000	2,50,000
3. Baluchistan	4,16,376	4,09,057	4,19,242	5,09,000	4,29,000	6,85,000
4. North-West Frontier	15,42,553	15,69,953	16,31,901	16,25,000	15,13,000	17,43,000
Total	28,83,809	28,13,709	30,02,378	30,71,000	31,56,000	37,59,000
<i>Provincial.</i>						
1. Central Provinces	31,05,058	32,06,136	33,45,697	33,00,000	33,26,000	33,43,000
2. Burma	1,17,84,022	1,20,98,374	1,20,70,077	1,26,65,000	1,27,95,000	1,30,23,000
3. Assam . . . . .	...	...	...	22,27,000	21,01,000	28,80,000
4. Bengal (new) . . . . .	...	...	...	90,00,000	8,55,000	9,82,000
5. Bihar and Orissa . . . . .	...	...	...	40,89,000	41,31,000	46,48,000
6. United Provinces	1,02,13,040	1,03,31,881	1,10,42,737	1,12,17,000	1,09,69,000	1,24,10,000
7. Punjab	53,51,066	56,50,190	58,93,176	58,06,000	57,66,000	60,18,000
8. Madras	74,13,011	80,45,339	84,59,187	82,91,000	87,30,000	87,46,000
9. Bombay	98,10,472	94,80,081	1,01,50,038	1,02,26,000	1,02,40,000	1,01,56,000
Eastern Bengal and Assam	50,81,804	53,00,014	58,09,322	...	...	...
Bengal (old)	81,57,764	83,16,012	8,70,975	...	...	...
Total	6,04,16,237	6,24,23,607	6,60,17,209	6,68,21,000	6,66,21,000	7,03,12,000
TOTAL INDIA	6,33,00,046	6,52,42,316	6,90,19,587	6,98,92,000	6,97,77,000	7,40,71,000
Equivalent in Sterling £ England	4,230,003 2,303	4,349,488 2,124	4,601,305 1,671	4,659,500 1,500	4,651,800 1,600	4,938,100 1,500
TOTAL	4,232,306	4,351,612	4,602,977	4,661,000	4,653,400	4,939,600

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	46,838	22,300	25,283	14,000	19,000	21,000
2. De'hi . . . . .	...	...	...	...	1,000	3,000
3. Baluchistan . . . . .	...	36,704	11,243	11,000	10,000	17,000
4. North-West Frontier	82,029	1,11,774	22,980	24,000	31,000	23,000
Total	1,28,917	1,70,778	59,506	49,000	61,000	64,000
<i>Provincial.</i>						
1. Central Provinces	25,335	34,341	32,530	29,000	29,000	30,000
2. Burma	2,05,720	2,23,409	2,72,707	2,37,000	5,02,000	4,75,000
3. Assam . . . . .	...	...	...	1,06,000	1,10,000	1,14,000
4. Bengal (new) . . . . .	...	...	...	2,00,000	2,50,000	1,62,000
5. Bihar and Orissa . . . . .	...	...	...	38,000	65,000	46,000
6. United Provinces	92,183	91,283	91,032	1,01,000	93,000	81,000
7. Punjab	5,69,311	5,80,991	1,78,998	1,56,000	1,92,000	1,77,000
8. Madras	4,91,735	4,64,526	4,75,445	4,86,000	4,18,000	4,76,000
9. Bombay	3,95,538	3,88,422	3,88,184	3,31,000	2,45,000	2,35,000
Eastern Bengal and Assam	1,35,571	1,89,807	1,42,913	...	...	...
Bengal (old)	1,89,940	1,87,030	1,93,750	...	...	...
Total	21,05,333	21,59,814	17,81,559	15,64,000	19,84,000	17,96,000
TOTAL	22,34,250	23,30,592	18,41,085	16,13,000	20,45,000	18,60,000
Equivalent in Sterling £	148,950	155,378	122,738	107,500	136,900	124,000

EXPENDITURE.

(a) Imperial.

*Revised, 1912-13.**Budget, 1913-14.*

104. Of the figures shown against Delhi about R 75 lakh in the current year and R1 lakh in 1913-14 represent additional expenditure required for the policing of the new Imperial Capital. Excluding the Delhi figures, the expenditure in 1912-13 is expected to fall short of the Budget estimate by R 95 lakh owing chiefly to lapses in the allotments for police reforms in Baluchistan and the North-West Frontier Province; while the increase of R4 33 lakhs in the Budget for 1913-14 over the Revised estimate for the current year is mainly due to full provision for the re-organisation of the police in Baluchistan and for the conversion of the border military police in the North-West Frontier Province into frontier constabulary, in accordance with schemes which have been recently sanctioned by the Secretary of State.

(b) Provincial.

*Revised, 1912-13.**Budget, 1913-14.*

105. The total expenditure in 1912-13 is expected to fall short of the Budget provision by R2 lakhs only. There is a saving of R4 45 lakhs in Bengal owing to the entire or partial lapse of the lump provisions for the strengthening of the Calcutta city police, the re-organisation of the river police in Eastern Bengal and other police reforms; of R2 48 lakhs in the United Provinces due to a partial utilisation of certain lump allotments for police reforms; and of R1 26 lakhs in Assam owing to the non-utilisation of lump provisions for the re-organisation of the river and other police. In the Punjab also, there will be a small lapse a saving of about a lakh caused by the transfer of Delhi being partly counterbalanced by increased expenditure on the maintenance of municipal police buildings. On the other hand, there will be a large increase of R4 39 lakhs in Madras in connection with the payment of grain compensation allowance and more rapid progress with the recruitment of additional constables, and of R1 30 lakhs in Burma as the net result of higher cost of punitive police and smaller outlay on the purchase of supplies for the military police; while unimportant excesses over Budget grants are also expected in Bombay, Bihar and Orissa and the Central Provinces.

106. The Budget estimate for 1913-14 is taken at R36 91 lakhs higher than the Revised for the current year. A considerable increase of R14 41 lakhs is expected in the United Provinces chiefly in consequence of lump provisions of R11 02 lakhs for the payment from Provincial revenues of village police in Oudh and Gorakhpur, of R3 43 lakhs for the conversion into regular constabulary of the village police in Act XX towns (which is partly counterbalanced by a saving of R1 65 lakhs in the police grants now made to the towns), and of R1 15 lakhs for expenditure in connection with the registration and better control of criminal tribes. Provision for the full cost of the police reforms already introduced, as well as for the introduction of further reform measures has been made in all the provinces; but in Madras and Bombay the resultant growth in expenditure is obscured by smaller allowance for grain compensation and other indirect famine charges.

REVENUE.

(a) Imperial.

107. The figures do not show any important variations and call for no remark.

(b) Provincial.

*Revised, 1912-13.**Budget, 1913-14.*

108. The increase of R4 20 lakhs over the Budget estimate in the current year is mainly due to higher recoveries on account of punitive police employed in certain tracts in Burma, Bengal, Bihar and the Punjab. These special receipts are expected to fall off in the ensuing year; and this accounts for the decrease of R1 88 lakhs in the Budget of 1913-14 as compared with the Revised estimate for the current year.

XVIII AND 21.—PORTS AND PILOTAGE

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Provincial.</i>						
1. Burma	12,57,081	12,42,302	12,64,225	12,86,000	13,00,000	12,49,000
2. Assam . . . . .	...	...	...	49,000	58,000	52,000
3. Bengal (new) . . . . .	...	...	...	12,08,000	13,32,000	13,74,000
4. Bihar and Orissa . . . . .	...	...	...	1,000	1,000	1,000
5. Madras	17,776	23,112	21,388	2,000	26,000	24,000
6. Bombay	59,421	78,185	70,513	68,000	68,000	2,83,000
Eastern Bengal and Assam	1,07,065	91,447	1,13,059	...	...	...
Bengal (old)	11,79,559	12,33,468	12,55,725	...	...	...
Total India R	26,20,902	26,67,514	27,24,603	26,33,000	27,85,000	29,83,000
Equivalent in Sterling £	174,727	177,894	181,644	175,500	185,700	198,000
England	52	56	46	100	100	100
TOTAL	174,779	177,890	181,690	175,600	185,800	199,000

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Provincial.</i>						
1. Burma	4,81,538	5,00,723	4,83,315	5,00,000	5,05,000	4,58,000
2. Bengal (new) . . . . .	...	...	...	15,98,000	1,00,000	18,00,000
3. Madras . . . . .	...	...	105	...	...	...
4. Bombay	87,521	89,816	97,038	95,000	1,00,000	1,00,000
Eastern Bengal and Assam	9,405	8,077	9,509	...	...	...
Bengal (old)	15,22,485	15,99,877	16,87,000	...	...	...
TOTAL R	21,01,249	21,97,963	22,76,052	21,98,000	23,08,000	23,98,000
Equivalent in Sterling £	140,088	146,581	151,737	146,200	157,900	159,900

EXPENDITURE.

109. The increase of R1 52 lakhs in the expenditure in 1912-13 over the Budget provision is expected mostly in Bengal and will result from higher charges of pilot establishments necessitated by the briskness of trade and from the postponement of certain recoveries in connection with the agency for Government consignments. The total Budget for 1913-14 is R1 98 lakhs higher than the Revised estimate for the current year, mainly in consequence of provision in Bombay for the construction of two additional lights off the Sind Coast. Revised, 1912-13. Budget, 1913-14.

REVENUE.

110. The excess of R1 75 lakhs in the current year over the Budget estimate is caused by higher pilotage receipts in Bengal which more than counterbalance the increase in expenditure mentioned above. The Budget estimate for next year does not differ materially from the Revised for 1912-13. Revised, 1912-13. Budget, 1913-14.

XIX AND 22.—EDUCATION.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India, General	6,06,607	6,76,034	5,04,754	84,65,000	7,42,000	14,41,000
2. Delhi	...	...	...	...	28,000	85,000
3. Baluchistan	...	90,722	46,688	64,000	1,22,000	1,25,000
4. North-West Frontier	86,816	1,61,796	1,60,938	2,04,000	6,40,000	8,51,000
Total	6,92,923	9,28,552	7,12,380	87,33,000	15,30,000	20,02,000
<i>Provincial.</i>						
1. Central Provinces	16,55,200	17,26,086	17,82,548	22,90,000	20,78,000	33,96,000
2. Burma	18,99,675	18,75,342	20,21,078	27,34,000	23,32,000	40,03,000
3. Assam	...	...	...	9,85,000	9,77,000	18,05,000
4. Bengal (new)	...	...	...	78,45,000	76,19,000	1,34,88,000
5. Bihar and Orissa	...	...	...	26,25,000	26,90,000	48,71,000
6. United Provinces	23,58,786	38,45,241	48,35,149	52,8,000	57,08,000	76,75,000
7. Punjab	22,61,241	22,83,817	23,55,101	38,63,000	33,37,000	44,88,000
8. Madras	37,90,445	39,86,111	45,66,701	58,88,000	65,60,000	97,63,000
9. Bombay	43,52,501	47,53,732	48,72,665	66,85,000	69,15,000	95,25,000
Eastern Bengal and Assam	25,88,345	21,10,708	31,58,532	...	...	...
Bengal (old)	55,68,818	55,23,364	58,54,112	...	...	...
Total	2,47,21,706	2,66,02,401	2,94,47,531	3,71,28,000	3,71,62,000	5,90,09,000
TOTAL INDIA R	2,54,17,629	2,75,30,953	3,01,59,911	4,58,61,000	3,83,92,000	6,10,11,000
Equivalent in Sterling £	1,694,509	1,835,327	2,010,661	3,067,400	2,579,400	4,067,400
England	10,368	10,846	10,528	10,500	10,500	10,500
TOTAL	1,704,872	1,846,243	2,021,189	3,067,900	2,589,900	4,077,900

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>	R	R	R	R	R	R
1. India, General	28,914	26,311	30,607	28,000	29,000	32,000
2. Delhi	...	...	...	...	6,000	11,000
3. Baluchistan	...	10,026	13,451	14,000	14,000	16,000
4. North-West Frontier	681	676	848	1,000	1,000	...
TOTAL	29,595	37,013	44,903	43,000	50,000	59,000
<i>Provincial.</i>						
1. Central Provinces	1,09,808	1,17,185	1,43,171	1,75,000	2,00,000	2,15,000
2. Burma	1,74,808	2,00,099	2,17,634	2,30,000	2,41,000	2,50,000
3. Assam	...	...	...	88,000	1,13,000	1,10,000
4. Bengal (new)	...	...	...	6,84,000	7,40,000	7,51,000
5. Bihar and Orissa	...	...	...	1,95,000	2,27,000	2,49,000
6. United Provinces	2,48,092	4,26,511	4,85,072	5,12,000	5,02,000	5,47,000
7. Punjab	4,67,738	3,72,418	3,91,768	4,2,000	4,29,000	4,64,000
8. Madras	1,79,600	2,25,336	3,22,612	3,43,000	2,90,000	2,82,000
9. Bombay	4,09,209	4,22,292	4,54,345	5,00,000	4,98,000	5,84,000
Eastern Bengal and Assam	2,63,282	3,22,331	3,87,867	...	...	...
Bengal (old)	6,06,453	6,31,361	6,81,783	...	...	...
TOTAL	24,58,540	27,17,533	30,39,247	31,48,000	32,40,000	34,02,000
TOTAL INDIA R	24,88,135	27,54,546	30,84,153	31,91,000	32,90,000	34,61,000
Equivalent in Sterling £	165,875	183,636	205,610	212,700	219,800	230,700

EXPENDITURE.

(a) *Imperial.*

111. Excluding the Delhi figures, the Revised estimate for 1912-13 is R72·29 lakhs less than the Budget, while the Budget for 1913-14 exceeds the Revised estimate for the current year by R4·13 lakhs. The large decrease in the current year is nominal and is due to the assignment to the Governments of the major provinces of the bulk of the lump grants aggregating R80 lakhs for which provision was made in the Budget under this head. The portion of the grants so assigned amounts to R73·66 lakhs; and only R6·34 lakhs have been allotted to the minor administrations, *viz.*, R3·84 lakhs from the residue of the recurring grant of R60 lakhs, and R2·50 from the non-recurring grant of R65 lakhs. The former sum will be devoted mostly to the promotion of primary and secondary education; while of the latter, R2 lakhs have been given to the Islamia College at Peshawar and the remainder will be spent mainly on hostels. The Imperial expenditure in 1912-13, excluding Delhi, will thus exceed by R1·37 lakhs the allotments available for the purpose, either from specific provisions made in the Budget or from the special grants mentioned above. The excess is mainly due to higher demands for primary schools in the North-West Frontier Province and Coorg, and a special grant has been given recently to meet the expenditure. Revised, 1912-13.

112. The increase of R4·13 lakhs in the Imperial expenditure in 1913-14 mentioned in the preceding paragraph, is due to provision under this head of R6·65 lakhs out of the additional recurring grant of R55 lakhs from Imperial revenues for the promotion of education (*vide* paragraph 19). The sum has either been allotted to the minor administrations or else is being held in reserve for future distribution and it is partially obscured by the absence of the non-recurring Imperial outlay incurred in the current year. Budget, 1913-14.

(b) *Provincial.*

113. The total expenditure in 1912-13 is expected to exceed the Budget provision by R·34 lakh. The figures under this head, however, are not a complete index to the progress made by the various Local Governments with outlay on the promotion and reform of education out of the special Imperial grants—recurring and non-recurring—given in recent years; for a considerable portion of the expenditure is incurred in the Public Works Department on buildings, etc., and is recorded in the accounts under “45.—Civil Works.” The Budget estimate for the current year provided for an expenditure of R23·50 lakhs out of the recurring assignments amounting to R55·96 lakhs which have already been sanctioned, and of R47·50 lakhs out of non-recurring grants of previous years, or in the aggregate R71 lakhs. It is now expected that R40·82 lakhs of the recurring grant will be spent during the year and R67·22 lakhs against the non-recurring. The total expenditure in 1912-13 from special Imperial grants of both classes will then amount to R108·04 lakhs of which R75·23 lakhs will be recorded under “22.—Education” and the remaining R32·81 lakhs under other heads of account, mostly Civil Works. Thus there is an excess of R4·23 lakhs (R75·23—R71·00 lakhs) in expenditure from special grants, and as the aggregate expenditure under the head is R·34 lakh more than the Budget provision, there will apparently be a lapse of about R4 lakhs only in the ordinary grants, distributed among the nine provinces. Revised, 1912-13.

114. The Budget estimate of 1913-14 provides for a very considerable advance of R218·47 lakhs over the Revised estimate for 1912-13. Of this increase R186·48 lakhs will be financed from the special contributions made from Imperial revenues. The outlay chargeable to Education from the grants already distributed among provincial Governments will be higher by R32·48 lakhs than the similar expenditure in the current year; while special allotments to the extent of R154 lakhs will be made from the additional grants which it is now proposed to give, the whole of the recurring grants and about one-third of the non-recurring ones being made available for expenditure in 1913-14. Even so, there will remain a balance of R31·99 lakhs representing the contribution made from the growth of Provincial revenues to foster the progress of education. Provision has been made in every province for increased expenditure on scholarships and stipends, educational grants to local bodies, and the Budget, 1913-14.

strengthening and improvement of the inspecting and teaching staff. In the Central Provinces, lump allotments have been entered for the taking over by Government of the Morris College, Nagpur, and of certain anglo-vernacular schools, and for the improvement of selected vernacular schools. In the other provinces, the following additions have been made to the provincial budgets with reference to the recommendations of the respective Finance Committees :

R	
Assam	1.58 lakhs, mainly for additional grants-in-aid and scholarships, the establishment of a Madrasa at Sylhet, and the improvement of the Cotton College.
Bengal	78 lakh, mainly for reform of the system of training in the eastern districts, taking over by Government of certain industrial schools and revision of pay of Sub-Inspectors of schools.
Bihar and Orissa	42 " mainly for additional grants-in-aid.
United Provinces	1.67 lakhs, mainly for increased educational grants to local bodies.
Punjab	2.77 " mainly for the taking over by Government of the Lawrence School, Murree, equipment and staff of the Mayo School of Art, revision of the subordinate educational service, additional subordinate inspecting staff, and a new school at Lyallpore.
Madras	8.98 " mainly for grants to aided secondary and other schools for equipment, subsidies to local bodies for equipment of elementary schools, equipment of training schools for masters, opening of additional girls' schools, and development of the College of Engineering.
Bombay	2.31 " mainly for the opening of new primary schools and the improvement of primary education.

115. The unspent balance of the various Imperial grants already made will stand at R68.59 lakhs at the end of the current year, *viz.*, R15.14 lakhs of the recurring grant and R53.45 lakhs of the non-recurring one. The Local Governments propose to spend in 1913-14 R40.98 lakhs of the latter sum, as well as R11.66 lakhs of the former, in addition to the recurring grant of R55.96 lakhs for next year. The total outlay from the old grants will thus amount to R108.60 lakhs, of which the whole excepting a small sum of R.89 lakh has been provided under "22—Education". The unspent balance of the old grants at the close of next year will stand at R15.95 lakhs only.

116. The following statement gives the distribution among the provinces of the provision of R107.71 lakhs under this head mentioned above and of the allotments aggregating 15.4 lakhs entered in next year's Budget for expenditure from the additional Imperial grants—non-recurring and recurring—which it is now proposed to make

Lakhs of rupees.	
Allotments from Imperial grants.	
Old grants.	New grants.
Central Provinces	5.31
Burma	7.17
Assam	2.16
Bengal	6.00
Bihar and Orissa	36.93
United Provinces	7.09
Punjab	11.52
Madras	7.01
Bombay	12.25
	18.27
	107.71
	154.00

REVENUE.

Revised, 1912-13.

Budget, 1913-14.

117. The growth in the number of students in Government schools and colleges generally accounts for the improvement in the receipts in the current year and the further increase allowed for in the Budget of 1913-14.

23—ECCLESIASTICAL.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General.	1,92,225	1,68,521	1,58,913	1,73,000	1,68,000	1,71,000
2. Delhi	...	...	...	...	8,000	10,000
3. Baluchistan	...	25,449	23,247	24,000	22,000	27,000
4. Central Provinces	84,330	79,479	75,975	1,05,000	18,000	1,03,000
5. Burma	1,23,337	1,24,470	1,27,942	1,44,000	1,33,000	1,42,000
6. Assam	...	...	...	20,000	18,000	22,000
7. Bengal (new)	...	...	...	1,94,000	1,87,000	1,87,000
8. Bihar and Orissa	...	...	...	37,000	37,000	33,000
9. United Provinces	2,60,160	2,49,723	2,53,075	2,62,000	2,77,000	2,70,000
10. Punjab	2,33,704	2,44,915	2,33,743	2,46,000	2,43,000	2,44,000
11. North-West Frontier	36,932	35,406	38,938	41,000	37,000	43,000
12. Madras	3,37,965	3,37,659	3,58,011	3,81,000	3,22,000	3,77,000
13. Bombay	3,56,609	3,52,009	3,43,913	3,45,000	3,35,000	3,30,000
Eastern Bengal and Assam	28,435	40,705	41,192	...	...	...
Bengal (old)	2,24,161	2,09,411	2,07,805	...	...	...
TOTAL INDIA R	18,53,302	18,65,160	18,52,747	19,72,000	18,83,000	19,32,000
Equivalent in Sterling £	123,554	124,344	124,183	131,500	1,25,300	1,28,800
England £	489	334	305	400	400	400
TOTAL £	124,043	124,678	124,488	131,900	1,25,700	1,29,200

118. The figures do not call for any remark. A saving of R 92 lakh is expected in the total grant for the current year owing to the absence of the Lord Bishop of Madras and some of the Senior Chaplains on leave. In 1913-14 provision has been made for the sanctioned scale of expenditure.

Revised, 1912-13

Budget, 1913-14

XX AND 24.—MEDICAL.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	7,02,069	6,82,219	5,78,682	12,51,000	15,75,000	16,39,000
2. Delhi	...	87,627	1,02,752	1,00,000	5,35,000	1,85,000
3. Baluchistan	...	2,19,909	1,50,170	3,09,000	1,55,000	1,13,000
4. North-West Frontier	1,83,690	...	...	...	4,91,000	8,32,000
Total	8,85,759	9,89,755	8,31,604	16,60,000	27,56,000	22,69,000
<i>Provincial.</i>						
1. Central Provinces	7,98,349	8,73,489	9,81,058	14,51,000	18,79,000	21,78,000
2. Burma	2,23,201	19,08,768	21,88,473	31,95,000	20,02,000	29,75,000
3. Assam	...	...	...	8,02,000	6,16,000	8,88,000
4. Bengal (new)	...	...	...	3,55,000	26,88,000	41,01,000
5. Bihar and Orissa	...	...	...	10,94,000	7,69,000	19,20,000
6. United Provinces	15,86,585	17,68,777	30,03,278	30,79,000	20,00,000	41,23,000
7. Punjab	18,31,758	14,9,589	21,20,062	31,50,000	27,37,000	28,08,000
8. Madras	17,84,589	18,22,160	18,27,119	29,39,000	19,87,000	39,14,000
9. Bombay	24,97,108	22,72,567	24,30,270	41,75,000	23,09,000	49,96,000
Eastern Bengal and Assam	10,23,998	10,67,623	12,57,082	...	...	...
Bengal (old)	23,31,148	21,27,015	25,00,729	...	...	...
Total	1,34,83,736	1,35,79,988	1,68,20,671	2,35,80,000	1,75,97,000	2,78,68,000
TOTAL INDIA	1,43,69,495	1,45,69,743	1,71,58,275	2,52,40,000	2,03,53,000	3,01,37,000
Equivalent in Sterling £	957,967	971,310	1,143,885	1,682,700	1,356,800	2,008,800
England	9,888	11,603	11,005	12,100	12,100	12,000
TOTAL	967,855	982,913	1,154,890	1,694,800	1,368,900	2,020,800

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	7,743	6,021	5,858	6,000	6,000	5,000
2. Delhi	...	...	...	...	1,000	3,000
3. Baluchistan	...	1,711	1,694	2,000	2,000	2,000
4. North-West Frontier	660	820	96	...	...	...
TOTAL	8,403	8,552	7,658	8,000	9,000	10,000
<i>Provincial.</i>						
1. Central Provinces	8,551	9,400	15,568	13,000	19,000	19,000
2. Burma	63,951	76,876	1,02,072	90,000	1,14,000	1,14,000
3. Assam	...	...	...	14,000	18,000	20,000
4. Bengal (new)	...	...	...	3,61,000	4,30,000	3,76,000
5. Bihar and Orissa	...	...	...	13,000	16,000	20,000
6. United Provinces	37,637	46,408	54,592	52,000	63,000	1,00,000
7. Punjab	45,793	49,589	50,157	48,000	54,000	54,000
8. Madras	1,21,733	1,24,719	1,27,332	1,28,000	1,52,000	1,26,000
9. Bombay	2,28,245	2,36,064	2,44,092	2,40,000	3,26,000	2,55,000
Eastern Bengal and Assam	56,689	46,230	50,508	...	...	...
Bengal (old)	2,90,056	3,45,728	3,37,817	...	...	...
TOTAL	8,52,705	9,35,014	9,82,168	9,59,000	11,97,000	10,84,000
TOTAL INDIA	8,61,108	9,43,366	9,89,826	9,67,000	12,06,000	10,94,000
Equivalent in Sterling £	57,407	62,891	65,988	64,500	80,400	72,900
England	828	806	859	800	800	700
TOTAL	58,235	63,697	66,847	65,300	81,200	73,600

EXPENDITURE.

(a) Imperial.

(i) Delhi.

119. The figures shown against Delhi in the two years are made up as follows :—

	Revised, 1912-13.	Lakhs of rupees. Budget, 1913-14.
(1) Ordinary expenditure on services taken over from the Punjab	85	55
(2) Additional grant for hospital and conservancy charges necessitated by the move of the offices of the Government of India to Delhi . . . .	...	80
(3) Special non-recurring contribution to the Municipality for the improvement of sanitation	5.00	...
(4) Special recurring allotment in aid of sanitary expenditure, representing Delhi's share of the Imperial sanitation grant of Rs 45 lakhs . . . .	...	50
	5.35	1.85

(ii) Other Provinces.

120. Excluding the Delhi figures, the Revised estimate for 1912-13 exceeds the Budget by Rs 61 lakhs. The latter, however, included a reserve provision of Rs 30 lakhs for contributions to Provincial Governments for the improvement of sanitary services. These contributions have been paid during the year where necessary, by assignments of Imperial land revenue; and the true increase in expenditure recorded under this head in 1912-13 over the Budget provision therefore amounts to Rs 91 lakhs. This excess is more than accounted for by the following special grants not included in the Budget, which have been given to municipalities and other local bodies in minor administrations for non-recurring outlay on the improvement of sanitation.

	R
Bangalore	4.00 lakhs.
Peshawar	2.00 "
Indore	2.00 "
Quetta ... ..	.50 "
Coorg ... ..	.25 "
	8.75 "

On the other hand there will be a lapse of Rs 84 lakh in the ordinary grants for plague and other expenditure.

121. The Budget estimate for 1913-14 is Rs 37 lakhs less than the Revised estimate for the current year. The latter, however, includes non-recurring expenditure amounting to Rs 77 lakhs made up of Rs 75 lakhs mentioned above and Rs 2 lakhs in Ajmer, Coorg and Bangalore which were provided in the current year's Budget. The real increase in next year's grant over the Revised estimate for 1912-13 thus amounts to Rs 40 lakhs. Nearly the whole of this excess is accounted for by the provision of Rs 25 lakhs for the portions of the special Imperial appropriations for sanitation and medical relief (*vide* paragraphs 18 and 24) which will be utilised for research or allotted to

minor administrations, or else held in reserve for future disposal. The distribution of this amount among the minor administrations, etc., is given below :

- (1) Allotments out of the recurring Imperial grant of Rs45 lakhs for sanitation :—

	Lakhs of Rs
North-West Frontier Province	50
Bangalore	50
Research fund	5.00
Reserve	2.00
	<hr/> 8.00

- (2) Allotments out of the non-recurring Imperial grant of Rs10 lakhs for hospitals, etc. :—

North-West Frontier Province	25
Reserve	1.00
	<hr/> 1.25

9.25

(b) *Provincial.*

Revised, 1912-13.

122. The Budget estimate for the current year included special allotments under this head aggregating about Rs75½ lakhs for outlay from the non-recurring Imperial grants made in 1910-11 and 1911-12 for sanitary and other medical expenditure. Out of these allotments Rs66 lakhs are expected to be spent in 1912-13; but only about Rs26 lakhs of the outlay will be recorded under this head, the balance being shown under Civil Works. This explains the bulk of the decrease of Rs59.83 lakhs in the Revised estimate as compared with the Budget. The balance is mainly due to lapses in the grants for ordinary and plague expenditure in several provinces, the non-utilisation of the provision of Rs2 lakhs made in Madras for contribution to the Edward VII Memorial Fund Committee in connection with the construction of a hospital and sanatorium for consumptives, the record under Civil Works of a portion of the expenditure in connection with special sanitation schemes in Bombay for which provision was made in the Budget under the Medical head, and the partial utilisation of the grant for the development of the Grant Medical College in the same province.

Budget, 1913-14.

123. The Budget estimate for 1913-14 exceeds the Revised for the current year by no less than Rs102.66 lakhs. The latter, however, includes about Rs26 lakhs of expenditure out of certain special Imperial grants given in 1910-11 and 1911-12 while only Rs13 lakhs on this account remain to be incurred under this head in 1913-14. The real increase in expenditure in 1913-14 over that in the current year will thus amount to Rs115½ lakhs. Of this excess about Rs4 lakhs are explained by the provision under this head in Bombay of the full amount of the recurring Imperial contribution of Rs4.5 lakhs made in 1908-09 for special sanitation schemes; and Rs95½ lakhs represent allotments made out of (1) the non-recurring Imperial subvention of Rs150 lakhs for sanitation in 1912-13, (2) the recurring Imperial subvention of Rs36.50 lakhs in 1913-14 for the same purpose and (3) the non-recurring Imperial subvention in 1913-14 for hospitals and medical education (*vide* paragraphs 18, 21 and 24). The whole of the last two subventions, as well as one-third of the first subvention, have been made available for expenditure in 1913-14, the sums added under this head to the Budget estimates of the several provinces being as shown below.

Province.	[Lakhs of Rs]		
	Sanitation.	Hospitals, etc.	Total.
Central Provinces	6.50	1.50	8.00
Burma	6.50	1.50	8.00
Assam	1.50	.25	1.75
Bengal	11.75	1.00	12.75
Bihar and Orissa	6.25	.50	6.75
United Provinces	15.25	1.00	16.25
Punjab	8.75	.50	9.25
Madras	15.00	1.50	16.50
Bombay	15.00	1.00	16.00
Total	86.50	8.75	95.25

124. The balance of the increase in the Budget estimate for 1913-14 over the Revised for the current year, amounting to Rs16½ lakhs, represents the contribution from provincial resources proper for the development of the various beneficial services whose charges are recorded under this head. Provision has generally been made for the full cost of sanctioned establishments; and for increased expenditure on medical colleges, hospitals and dispensaries, as well as on measures for the prevention of plague and malaria. The Madras Budget again provides for the payment of the contribution of Rs2 lakhs to the Edward VII Memorial Committee mentioned above; while in the Central Provinces a special allotment has been made for a medical school at Nagpur.

125. The following table shows the progress made by the Provincial Governments in utilising the various non-recurring grants made from Imperial revenues in 1910-11 and 1911-12 in aid of sanitary and medical expenditure.

Province.	EXPENDITURE.						Total.
	Grants to end of 1911-12.	To end of 1911-12.	In 1912-13 (Revised) recorded under		In 1913-14 (Budget) recorded under		
			Medical.	Other heads.	Medical.	Other heads.	
Central Provinces	8-00	1-00	3-50	...	1-50	...	6-00
Burma	11-00	1-52	...	1-93	...	7-55	11-00
Assam	3-98	1-98	16	1-15	67	...	3-98
Bengal	25-55	5-89	1-00	15-25	3-61	...	25-55
Bihar and Orissa	7-82	1-20	...	2-43	1-19	...	7-82
United Provinces	18-50	9-48	9-02	...	...	...	18-50
Punjab	* 11-17	* 1-59	* 6-50	...	3-08	...	11-17
Madras	12-25	2-00	...	10-25	...	...	12-25
Bombay	12-75	2-00	...	9-25	...	1-50	12-75
Total	109-00	26-46	20-18	40-26	13-05	9-05	109-00

* Exclude grants earmarked for the Central Research Fund.

REVENUE.

(a) Imperial.

126. The figures show little variation and call for no remark.

(b) Provincial.

127. The increase of Rs2-38 lakhs over the Budget estimate is due to the receipt of special contributions aggregating Rs1-49 lakhs in Bengal, Bombay and Madras from the Indian Research Fund for anti-malarial expenditure, and to a general improvement in hospital receipts and medical college fees. In the Budget of 1913-14, the absence of the special contributions obscures the provision for normal growth in some of the provinces.

Revised, 1912-13.

Budget, 1913-14.

25.—POLITICAL.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	58,19,919	84,88,401	61,56,080	58,12,000	62,85,000	63,23,000
2. Delhi . . .	...	...	...	...	42,000	3,000
3. Baluchistan . . .	22,69,281	22,70,805	23,47,655	23,94,000	23,44,000	24,21,000
4. North-West Frontier .	30,53,873	31,44,973	30,61,756	31,67,000	30,42,000	32,49,000
5. Punjab . . .	6,46,986	6,13,208	6,28,608	6,71,000	6,54,000	6,85,000
6. Other Provinces . . .	5,54,796	6,20,087	5,59,940	5,70,000	5,53,000	5,89,000
TOTAL . . .	1,18,44,865	1,51,37,424	1,27,54,099	1,26,14,000	1,28,75,000	1,32,70,000
<i>Provincial.</i>						
1. Central Provinces . . .	45,615	28,991	32,431	36,000	40,000	38,000
2. Burma . . .	4,03,949	4,26,369	4,51,115	4,33,000	7,88,000	5,75,000
3. Assam . . .	...	...	...	92,000	5,67,000	12,82,000
4. Bengal (now) . . .	...	...	...	34,000	38,000	27,000
5. Bihar and Orissa . . .	...	...	...	58,000	51,000	53,000
6. United Provinces . . .	5,617	9,877	6,273	4,000	5,000	10,000
7. Madras . . .	1,12,212	96,421	1,02,709	94,000	98,000	92,000
8. Bombay . . .	4,76,016	4,72,953	4,32,446	4,74,000	4,44,000	5,46,000
Eastern Bengal and Assam . . .	89,952	1,22,731	5,38,984	...	...	...
Bengal (old) . . .	51,943	62,041	57,779	...	...	...
TOTAL . . .	11,85,304	12,19,383	16,21,737	12,20,000	20,26,000	25,73,000
TOTAL INDIA . R	1,30,30,159	1,63,56,807	1,43,75,836	1,38,34,000	1,49,01,000	1,58,43,000
Equivalent in Sterling £ England . . . £	868,677 6,450	1,090,454 5,016	958,389 9,769	922,300 4,000	993,400 9,600	1,056,200 22,800
TOTAL . £	875,127	1,095,470	968,158	926,300	1,003,000	1,079,000

128. The Imperial outlay shown against "Other Provinces" consists of the charges of the Political Residency at Aden and certain other expenditure—mainly in connection with political refugees and State prisoners—in several provinces.

(a) *Imperial.—India and England.*

Revised, 1912-13.

129. The excess of R3·45 lakhs over the Budget provision in 1912-13 is chiefly due to India's share of certain special expenditure in Muscat and Persia in connection with the suppression of the arms traffic and the buoying and lighting of the Persian Gulf, and to charges in connection with the State entry of His Excellency the Viceroy into Delhi. An increase of R1·28 lakhs in the cost of the political agencies in Native States owing mainly to higher payment of salaries in accordance with the scheme for the re-organisation of the Indian Political Department will be met by savings on this account as well as in the charges of frontier militia in the North-West Frontier Province. The Budget estimate for 1913-14 is R5·93 lakhs higher than the Revised estimate for the current year, in spite of the absence of the expenditure incurred in 1912-13 in connection with the State entry at Delhi, the excess being due to provision for increased expenditure in Muscat and Persia on the special services mentioned above, as well as for a full year's charges of the Kurram and Waziristan militia, and of the Zhob militia and certain district levies in Baluchistan, in accordance with schemes of re-organisation which have been recently sanctioned.

Budget, 1913-14.

(b) *Provincial.*

Revised, 1912-13.

130. The increase of R8·06 lakhs in the Revised over the Budget estimate for the current year is caused wholly by special expenditure in Burma

and Assam on political missions and surveys in the north-east frontier and for arrangements made for the administration and proper control of the Assam frontier. The further growth of expenditure amounting to Rs 47 lakhs which has been provided in the Budget of 1913-14, arises chiefly from similar causes. Next year's outlay in Burma on this account is expected to be over Rs 2 lakhs less than in the current year; but on the other hand, necessary allotments have been made in Assam for a full year's cost of the frontier agencies as well as for a continuance of the survey and exploration operations. As has been already mentioned in paragraphs 15 and 25, Imperial subventions have been given to both the Provincial Governments to compensate them for the special expenditure for which no provision has been made in their financial settlements. The increased provision of Rs 1.02 lakhs in the Bombay Budget for 1913-14 is mainly due to provision for the re-organisation of the Bombay Political Department.

Budget, 1913-14.

XXI AND 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	54,57,101	55,81,182	53,18,986	58,54,000	51,59,000	58,64,000
2. Delhi . . .	...	...	...	...	5,000	15,000
3. Baluchistan . . .	13,780	12,780	66,150	45,000	57,000	31,000
4. North-West Frontier . . .	39,279	88,717	79,438	82,000	74,000	92,000
5. Other Provinces . . .	2,72,575	6,14,787	14,51,752	3,14,000	5,79,000	3,67,000
TOTAL . . .	57,82,785	62,77,416	69,16,323	62,95,000	68,74,000	63,69,000
<i>Provincial.</i>						
1. Central Provinces . . .	4,32,729	4,43,936	5,63,865	6,99,000	6,70,000	7,25,000
2. Burma . . .	4,27,888	3,81,263	4,40,284	6,00,000	5,38,000	6,62,000
3. Assam . . .	...	...	...	2,30,000	1,60,000	3,67,000
4. Bengal (new) . . .	...	...	...	17,13,000	17,07,000	17,15,000
5. Bihar and Orissa . . .	...	...	...	5,00,000	3,94,000	5,17,000
6. United Provinces . . .	11,44,571	10,10,638	11,51,320	13,15,000	12,80,000	13,60,000
7. Punjab . . .	7,01,968	6,65,617	7,71,226	10,75,000	8,75,000	13,80,000
8. Madras . . .	13,36,626	13,82,185	13,36,188	17,37,000	18,83,000	18,23,000
9. Bombay . . .	8,02,170	8,58,420	10,84,209	10,93,000	9,83,000	13,37,000
Eastern Bengal and Assam . . .	4,54,083	4,51,867	4,45,124	...	...	...
Bengal (old) . . .	12,20,110	13,47,083	13,53,166	...	...	...
TOTAL . . .	65,20,145	65,40,989	71,44,882	90,22,000	84,90,000	98,95,000
TOTAL INDIA . . .	1,23,02,880	1,28,18,405	1,40,61,208	1,53,17,000	1,43,64,000	1,62,64,000
Equivalent in Sterling £ England (mainly stores) . . .	820,192	854,560	937,414	1,021,100	957,600	1,084,300
TOTAL . . .	31,204	23,485	23,791	28,400	28,000	28,000
TOTAL . . .	851,396	878,045	961,205	1,049,500	983,600	1,113,200

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	2,66,909	1,78,182	2,74,080	2,80,000	1,69,000	1,70,000
2. Delhi . . .	...	...	...	...	...	2,000
3. Baluchistan . . .	960	788	849	1,000	2,000	2,000
4. North-West Frontier . . .	77	88	372	7,000	2,000	6,000
5. Punjab . . .	...	...	...	...	70,000	...
TOTAL . . .	2,67,946	1,79,053	2,75,801	2,88,000	2,43,000	1,80,000
<i>Provincial.</i>						
1. Central Provinces . . .	94,288	98,041	94,029	1,02,000	1,10,000	1,32,000
2. Burma . . .	4,389	9,199	7,805	9,000	10,000	15,000
3. Assam . . .	...	...	...	25,000	23,000	24,000
4. Bengal (new) . . .	...	...	...	3,83,000	2,76,000	2,36,000
5. Bihar and Orissa . . .	...	...	...	28,000	26,000	34,000
6. United Provinces . . .	1,27,521	1,44,828	1,69,522	1,49,000	1,50,000	1,63,000
7. Punjab . . .	1,08,979	1,09,437	1,06,095	1,20,000	1,22,000	1,99,000
8. Madras . . .	5,41,142	6,50,368	6,41,764	6,29,000	6,16,000	6,53,000
9. Bombay . . .	78,877	1,20,695	1,18,202	1,08,000	1,10,000	1,25,000
Eastern Bengal and Assam . . .	45,584	41,784	45,051	...	...	...
Bengal (old) . . .	3,46,717	3,81,173	2,39,540	...	...	...
TOTAL . . .	13,47,447	15,03,520	14,22,008	15,51,000	14,40,000	15,71,000
TOTAL INDIA . . .	16,15,893	16,32,573	16,97,809	18,39,000	16,83,000	17,51,000
Equivalent in sterling £ England . . .	107,693	112,172	113,187	122,800	112,200	116,800
	1,745	1,260	998	1,100	800	800
TOTAL . . .	109,438	113,432	114,185	123,700	113,000	117,600

Details of expenditure shown against "Imperial" in the preceding table.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget. 1913-1914.
				Budget.	Revised.	
(a) Scientific—						
i. Survey of India .	28,58,301	27,80,228	25,80,259	28,95,000	26,25,000	29,49,000
ii. Geological Survey	3,12,877	2,94,808	3,07,997	3,08,000	3,05,000	3,10,000
iii. Inspector of Mines	1,19,265	98,194	1,11,004	1,11,000	97,000	1,18,000
iv. Meteorological Survey	3,93,821	4,04,727	3,85,054	4,00,000	3,97,000	4,68,000
v. Archaeological Survey	2,01,966	2,18,414	2,22,020	2,41,000	2,39,000	2,74,000
vi. Central Museum .	1,17,473	1,38,430	1,75,269	1,52,000	1,54,000	1,43,000
vii. Bacteriology	1,95,508	2,13,967	2,07,272	2,17,000	1,79,000	2,10,000
viii. Central Research and X-Ray Institutes	1,51,033	1,71,980	1,65,716	1,88,000	1,47,000	1,65,000
ix. Other items	53,104	1,02,474	67,317	68,000	61,000	66,000
(b) Agricultural—						
i. Agriculture	4,72,726	4,73,362	5,25,633	5,38,000	5,64,000	7,98,000
ii. Veterinary charges	4,96,230	4,89,498	4,90,030	5,48,000	4,89,000	4,14,000
iii. Other items	12,844	29,025	1,369	13,000	17,000	30,000
(c) Statistics—						
i. Bureau of Com- mercial Intelli- gence, and other charges	1,94,232	1,76,553	1,73,872	1,60,000	1,58,000	1,55,000
ii. Census	18,222	4,87,319	13,08,525	2,39,000	2,18,000	25,000
(d) Miscellaneous—						
i. Imperial Library	47,815	46,742	41,059	42,000	40,000	45,000
ii. Examinations	53,429	62,022	61,846	57,000	52,000	55,000
iii. Inspector of Explosives	73,644	75,899	74,885	77,000	70,000	77,000
iv. Controller of Patents	...	...	6,218	39,000	29,000	42,000
v. Actuary to Govern- ment of India	...	...	...	...	6,000	26,000
vi. Other items	10,245	13,778	10,981	9,000	17,000	9,000
TOTAL R	57,82,735	62,77,416	69,16,326	62,95,000	58,74,000	68,69,000

EXPENDITURE.

131. The figures shown against "Other Provinces," in the table at page 78 represent expenditure incurred in the several provinces in connection with ethnographical surveys, census operations, and the pay and allowances of officers borne on the cadre of the Imperial Civil Veterinary Department, as well as the cost of the Archæological Department in Burma.

(a) Imperial—India and England.

132. The decrease of ₹4.57 lakhs in the Revised estimate for 1912-13 as compared with the Budget is caused by the employment of survey detachments on frontier explorations, the cost of which is debited under the Political head, as well as by ordinary lapses in grants of the Survey of India, the Imperial Veterinary and certain other Departments. The larger saving in the Budget grant shown against "India General" in the table on page 78 and the considerable excess over the grant for "Other provinces" are due firstly to the transfer from the "India" books to those of the Accountant General, Punjab, of the charges of the Hissar Cattle Farm and of the veterinary officer employed in investigating camel diseases consequent on the transfer of their control to the Punjab Government; and secondly to allotments having been made for expenditure in the various provinces from the lump provision for census charges in the "India" estimates. The transactions of the Hissar farm will continue to be treated as Imperial in the current year; but from 1913-14 the charges exclusive of the salaries of Imperial veterinary officers, as well as the receipts, will become Provincial.

Budget, 1913-14.

133. The total Budget estimate for 1913-14 is higher than the Revised for the current year by R5.38 lakhs; and if allowance is made for the saving of R1.93 lakhs in census charges and for the transfer to the Provincial account of R1.31 lakhs of the expenditure of the Hissar Cattle Farm the true increase amounts to R8.62 lakhs. Of this excess, R3.24 lakhs are expected in the charges of the Survey Department owing to the return of the survey detachments from frontier explorations and to full provision for the re-organisation of the Provincial Service which has been recently sanctioned by the Secretary of State; while R2.90 lakhs represent the portion of the special grant for agriculture and allied objects which will be devoted to Imperial outlay under this head. Otherwise, the grants of the various departments have been generally fixed with reference to normal operations and the sanctioned scale of establishments. R.40 lakh of the special grant has been allotted to the Meteorological Department and the balance of R2.50 lakhs will be spent on the Pusa Institute and on bacteriological laboratories.

*(b) Provincial.*Revised, 1912-13.

134. The Budget estimate for the current year provided for an outlay of R14 lakhs out of the non-recurring Imperial grants of R20 lakhs for agriculture and allied objects and of 2 lakhs for the bacteriological institute in Burma made in 1911-12. The probable expenditure of Local Governments on this account in 1912-13 is likely to amount to R14.15 lakhs, as the higher outlay in Bengal and Madras on the purchase of quinine will more than cover the lapses in other provinces. Only R9.53 lakhs of the expenditure will however be recorded under this head, the balance being recorded under Forests (R2.34 lakhs), Medical (R.27 lakh) and Civil Works (R2.01 lakhs). This mainly explains the decrease of R5.32 lakhs in the Revised estimate as compared with the Budget, the remainder being due to ordinary lapses in grants.

Budget, 1913-14.

135. The total Budget for next year is R14.05 lakhs higher than the Revised estimate of 1912-13. An expenditure of R6.30 lakhs is expected to be incurred in 1913-14 out of the balance of the special Imperial grants mentioned above, of which R4.74 lakhs will be recorded under this head. Provision has also been made for an outlay of R5.85 lakhs out of the non-recurring Imperial grants for the improvement of agriculture which will be given in 1913-14; and R1.31 lakhs of the increase in the Punjab represent charges of the Hissar cattle farm which will be met from Imperial revenue surrendered to the Provincial Government. The total expenditure under this head met from special Imperial grants in next year's Budget thus amounts to R11.90 lakhs against a similar expenditure of R9.53 lakhs in the current year; and the increased outlay contemplated from Provincial resources proper amounts to no less than R11.68 lakhs. Substantial additions to the grants for the development of the agricultural and veterinary departments have been provided in every province. Special allotments of R1.68 lakhs have been made in Bombay for the establishment of two new seed farms, and of R1.09 lakhs in the United Provinces for a seed and three cane-sugar farms.

REVENUE.

*(a) Imperial.*Revised, 1912-13.

136. The decline of R.45 lakh expected in the receipts in the current year is caused by the discontinuance of recoveries from the Military Department for serum supplied from the Muktesar laboratory. The larger decrease shown against India in the table on page 78 and the entry against the Punjab arise in connection with the transfer of the Hissar farm to the control of the Punjab Government. The further loss of R.63 lakh in the Imperial revenue in 1913-14 is due to the transfer to the Provincial account of the receipts in connection with this farm.

Budget, 1913-14.*(b) Provincial.*Revised, 1912-13.

137. The decrease of R1.11 lakhs in the revenue in 1912-13 as compared with the Budget estimate is due almost wholly to the indents for the supply of quinine from the Cinchona Department in Bengal being much less than had been anticipated. Budget for 1913-14 provides for normal growth in receipts in every province, as well as for the credit to the Provincial account of the receipts of the Hissar farm; but in Bengal a further decline has been allowed for in the receipts of the cinchona plantations.

Budget, 1913-14.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	1,15,306	1,27,487	1,22,768	1,19,000	1,12,000	1,07,000
1a. Delhi . . .	...	...	...	...	23,000	47,000
2. Baluchistan . . .	34,081	48,000	46,302	50,000	50,000	50,000
3. Central Provinces . .	1,94,096	1,87,278	1,89,250	1,92,000	1,92,000	1,92,000
4. Burma . . .	1,58,792	1,65,418	1,50,959	1,65,000	1,61,000	1,58,000
5. Assam . . .	...	...	...	5,000	5,000	5,000
6. Bengal (new) . . .	...	...	...	8,11,000	7,66,000	7,68,000
7. Bihar and Orissa . .	...	...	...	54,000	54,000	54,000
8. United Provinces . .	7,89,717	8,25,329	7,99,268	7,88,000	7,80,000	8,05,000
9. Punjab . . .	1,43,351	1,47,660	1,35,266	1,42,000	1,18,000	94,000
10. North-West Frontier .	61,665	60,206	63,444	62,000	64,000	62,000
11. Madras . . .	3,85,307	3,77,369	3,24,831	3,56,000	3,42,000	3,55,000
12. Bombay . . .	5,16,540	5,80,430	5,48,984	5,24,000	5,24,000	5,42,000
Eastern Bengal and Assam . . .	9,643	9,014	9,420	...	...	...
Bengal (old) . . .	3,89,046	3,49,031	3,48,899	...	...	...
TOTAL INDIA . R	32,97,544	33,77,212	32,89,416	32,68,000	31,91,000	32,89,000
Equivalent in Sterling £	219,836	225,148	215,961	217,900	212,700	215,900
England . . . £	13,750	10,858	11,100	11,100	11,300	11,100
TOTAL . £	233,586	236,006	227,061	229,000	224,000	227,000

138. The variations in the figures are unimportant and call for no remark.

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
India . . . R	3,680	6,273	19,597	8,000	16,000	12,000
Equivalent in Sterling £	842	418	1,307	500	1,100	800
England . . . £	397,574	394,898	424,435	404,000	409,000	401,000
TOTAL . . £	397,816	395,311	425,742	404,500	410,100	401,800

139. The figures show little variation and call for no remark. Almost the whole of the expenditure recorded under this head is incurred in England. Leave allowances of officers paid in India are charged to the same head as their salaries, and the small sums shown against India represent leave allowances of officers lent to Foreign States, etc.

XXII AND 29.—SUPERANNUATION.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	9,15,558	9,32,913	9,95,017	10,00,000	10,17,000	10,11,000
1a. Delhi . . .	...	...	...	...	80,000	1,00,000
2. Baluchistan . . .	12,962	14,341	13,975	10,000	21,000	17,000
3. North-West Frontier . . .	1,19,415	1,22,091	1,35,228	1,30,000	1,47,000	2,38,000
4. Other Provinces . . .	1,23,891	1,19,682	1,06,754	1,00,000	1,05,000	1,00,000
TOTAL . . .	11,71,826	11,88,937	12,50,974	12,40,000	13,70,000	15,35,000
<i>Provincial.</i>						
1. Central Provinces . . .	6,15,979	6,76,899	7,24,104	7,70,000	7,55,000	7,90,000
2. Burma . . .	7,01,693	7,75,519	8,03,470	8,70,000	8,54,000	8,17,000
3. Assam . . .	...	...	...	2,30,000	2,12,000	2,35,000
4. Bengal (new) . . .	...	...	...	28,46,000	29,03,000	30,00,000
5. Bihar and Orissa . . .	...	...	...	7,85,000	7,52,000	8,20,000
6. United Provinces . . .	29,01,294	29,51,127	30,37,146	30,80,000	31,60,000	32,00,000
7. Punjab . . .	16,73,165	17,57,504	18,71,378	19,81,000	18,80,000	19,26,000
8. Madras . . .	24,21,338	25,23,021	25,98,314	26,94,000	27,20,000	28,20,000
9. Bombay . . .	28,85,259	29,94,745	31,38,669	32,40,000	33,80,000	35,00,000
Eastern Bengal and Assam . . .	7,34,541	8,00,212	8,68,089	...	...	...
Bengal (old) . . .	27,12,983	27,87,151	29,16,661	...	...	...
TOTAL . . .	1,46,46,252	1,52,71,178	1,59,52,891	1,64,86,000	1,66,95,000	1,72,77,000
TOTAL INDIA . . . Rs.	1,58,18,078	1,64,60,116	1,72,03,865	1,77,26,000	1,80,65,000	1,88,12,000
Equivalent in Sterling £	1,054,538	1,097,841	1,146,924	1,181,700	1,204,300	1,254,100
England . . . £	2,089,502	2,048,548	2,040,496	2,068,000	2,074,000	2,077,000
TOTAL £	3,094,040	3,145,889	3,187,420	3,244,700	3,278,300	3,331,100

RECEIPTS.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	2,91,348	3,08,811	3,18,587	2,81,000	3,03,000	3,03,000
2. Baluchistan . . .	2,823	2,753	3,448	3,000	3,000	3,000
3. North-West Frontier . . .	12,018	17,704	19,420	20,000	18,000	18,000
4. Other Provinces . . .	8,80,361	9,18,517	8,95,188	9,07,000	9,36,000	9,39,000
TOTAL . . .	11,86,550	12,42,785	12,36,643	12,11,000	12,60,000	12,63,000
<i>Provincial.</i>						
1. Central Provinces . . .	62,208	78,136	91,430	90,000	1,11,000	1,43,000
2. Burma . . .	25,342	24,494	22,594	25,000	20,000	20,000
3. Assam . . .	...	...	...	4,000	4,000	5,000
4. Bengal (new) . . .	...	...	...	42,000	56,000	42,000
5. Bihar and Orissa . . .	...	...	...	29,000	18,000	18,000
6. United Provinces . . .	1,13,154	99,498	86,002	92,000	70,000	83,000
7. Punjab . . .	87,045	62,344	78,973	67,000	81,000	81,000
8. Madras . . .	79,184	85,837	87,537	85,000	88,000	90,000
9. Bombay . . .	2,66,646	3,24,321	3,41,588	3,65,000	3,70,000	3,80,000
Eastern Bengal and Assam . . .	10,116	10,160	10,140	...	...	...
Bengal (old) . . .	66,558	64,392	66,359	...	...	...
TOTAL . . .	7,10,253	7,49,227	7,84,623	7,99,000	8,11,000	8,68,000
TOTAL INDIA Re. . .	18,96,803	19,92,012	20,21,266	20,10,000	20,71,000	21,31,000
Equivalent in Sterling £	123,453	132,801	134,751	134,000	138,100	143,100
England . . . £	65,633	62,688	66,719	65,100	63,100	64,000
TOTAL £ . . .	192,086	195,489	201,470	199,100	201,200	206,700

140. The figures of Imperial revenue shown against "Other Provinces" represent the receipts of certain abolished funds, the assets and liabilities of which were taken over by the Government, as well as the subscriptions paid by members of the Indian Civil Service for securing certain pensionary benefits for their families. The charges on account of such pensions as well as of the pensions of the abolished funds are recorded in the accounts as Imperial expenditure.

EXPENDITURE.

Revised, 1912-13.

141. The growth in the pension charges in 1912-13, both in India and in England, has exceeded the provision made on this account in the Budget, a part of the increase being caused by a larger demand for commutation of pensions.

Budget, 1913-14.

The estimates for next year provide for the normal growth of the retired list and for the grant of pensions and gratuities to discharged officers and men of the disbanded Border Military Police in the North-West Frontier Province.

REVENUE.

142. The variations in the figures are unimportant and call for no remark.

XXIII AND 30.—STATIONERY AND PRINTING.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914..
				Budget.	Revised.	
<i>Imperial.</i>						
1. Central Stationery Office	2,73,450	2,53,854	2,56,521	2,80,000	2,49,000	2,41,000
2. Stationery purchased for Central stores.	44,50,415	44,57,724	40,06,020	39,85,000	37,80,000	40,80,000
3. Government Presses (mainly Calcutta, Simla and Delhi)	17,56,804	16,86,549	15,71,065	15,59,000	16,65,000	16,86,000
4. Other charges	12,002	20,473	13,455	15,000	2,000	7,000
5. Deduct--Value of supplies to Local Governments and Administrations and to Postal and Telegraph Departments, etc.	-54,60,865	-53,02,221	-48,40,897	-48,05,000	-47,20,000	-48,80,000
6. De hi Province	...	...	...	...	6,000	9,000
7. Beluchistan	1,914	2,186	2,300	3,000	2,000	3,000
8. North-West Frontier	71,879	83,603	82,738	1,29,000	92,000	1,09,000
TOTAL	11,05,703	11,52,068	10,92,392	11,46,000	10,74,000	11,96,000
<i>Provincial.</i>						
1. Central Provinces	8,27,458	4,50,161	3,37,128	3,77,000	3,69,000	4,44,000
2. Burma	8,29,139	8,13,145	7,83,162	8,09,000	8,07,000	7,98,000
3. Assam	...	...	...	1,48,000	1,73,000	1,80,000
4. Bengal (new)	...	...	...	12,55,000	14,24,000	13,00,000
5. Bihar and Orissa	...	...	...	5,00,000	3,17,000	4,60,000
6. United Provinces	8,47,854	8,65,724	8,24,460	8,54,000	8,44,000	8,65,000
7. Punjab	7,52,908	7,54,841	7,17,330	7,80,000	7,23,000	7,02,000
8. Madras	15,66,157	14,96,004	15,54,779	14,71,000	18,51,000	16,46,000
9. Bombay	15,13,361	13,34,884	13,61,930	13,25,000	12,29,000	12,47,000
Eastern Bengal and Assam	8,53,571	7,78,524	7,10,167	...	...	...
Bengal (old)	13,17,476	12,31,270	10,90,495	...	...	...
TOTAL	80,07,922	77,24,553	73,79,431	75,19,000	77,37,000	77,15,000
TOTAL INDIA R	91,13,630	88,76,621	84,71,823	86,65,000	88,11,000	89,11,000
Equivalent in Sterling £	607,575	591,775	564,788	577,700	587,400	594,100
England { Stores £	110,710	115,544	98,374	106,400	90,000	77,400
{ Other charges	6,437	6,850	6,429	7,600	6,400	7,200
TOTAL £	724,722	714,169	669,691	691,700	693,800	678,700

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	4,68,484	4,53,087	4,46,335	4,11,000	4,33,000	4,18,000
2. De hi . . . . .	...	...	...	...	3,000	6,000
3. Baluchistan	583	387	182	1,000	...	1,000
4. North-West Frontier	9,511	14,070	18,008	16,000	19,000	17,000
5. Other Provinces	1,83,876	2,13,430	1,97,335	1,74,000	1,78,000	1,87,000
TOTAL	6,62,454	6,80,974	6,61,871	6,02,000	6,33,000	6,28,000
<i>Provincial.</i>						
1. Central Provinces	45,532	45,133	37,537	44,000	40,000	59,000
2. Burma	54,137	58,820	62,260	63,000	56,000	56,000
3. Assam . . . . .	...	...	...	8,000	14,000	9,000
4. Bengal (new) . . . . .	...	...	...	1,35,000	1,32,000	1,30,000
5. Bihar and Orissa . . . . .	...	...	...	25,000	32,000	32,000
6. United Provinces	1,83,859	1,44,974	1,48,272	1,47,000	1,42,000	1,46,000
7. Punjab	1,39,492	1,47,293	1,43,944	1,77,000	1,74,000	1,34,000
8. Madras	1,10,014	1,14,164	1,03,898	1,04,000	1,05,000	1,04,000
9. Bombay	1,00,175	1,06,811	1,24,474	1,15,000	1,20,000	1,15,000
Eastern Bengal and Assam	15,621	17,941	47,263	...	...	...
Bengal (old)	1,38,569	1,49,162	1,24,033	...	...	...
TOTAL	7,67,399	7,88,868	7,90,991	8,23,000	7,95,000	7,85,000
TOTAL R	14,29,853	14,64,842	14,33,322	14,25,000	14,28,000	14,13,000
Equivalent in Sterling £	95,324	97,656	96,891	95,000	95,200	94,800

EXPENDITURE.

Revised, 1912-13.

143. The total expenditure on stationery and printing—Imperial and Provincial—in 1912-13, exclusive of the charges of the commercial departments, shows a satisfactory decrease of R1.18 lakhs (£7,900) as compared with the Budget estimate, while a further decline of R.76 lakh (£5,100) is anticipated in 1913-14. The Imperial outlay in the current year, in both India and England, will fall short of the Budget provision by R3.36 lakhs in spite of an increase of R1.06 lakhs in the charges of the Government of India presses caused mainly by the transfer of a portion of the Calcutta Press to Delhi; and the Budget for 1913-14 provides for a further decrease of R.55 lakh.

*Budget, 1913-14.**Revised, 1912-13.*

144. The Provincial expenditure in 1912-13 will exceed the Budget grant by R2.18 lakhs, a large excess of R3.80 lakhs in Madras mainly in connection with the purchase of the Lawrence Asylum press being partly counterbalanced by savings in Bombay and some other provinces. The large increase over the Budget provision shown against Bengal in the table at page 85 and the decrease shown against Bihar and Orissa are nominal and are caused by the printing of forms for the latter province by the former, payment for which is made by a transfer adjustment through Land Revenue. The total provision for Provincial expenditure in 1913-14 is R.22 lakh less than the Revised estimate for 1912-13, the allowance for normal growth in most of the provinces being counterbalanced by the absence of the special expenditure which will be incurred in Madras during the current year.

Budget, 1913-14.

REVENUE.

145. The figures show little variation and call for no remark. The Imperial revenue shown against "Other provinces" represents recovery of the value of stationery supplied to railways, municipalities and other local bodies.

XXIV AND 31.—EXCHANGE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Revenue . . . R	6,67,215	10,51,256	15,85,457	...	16,39,000	5,00,000
Equivalent in Sterling £	44,481	70,084	105,687	...	109,300	33,300
Expenditure . . . R	...	...	...	...	...	...
Equivalent in Sterling £	...	...	...	...	...	...

146. The accounts of the Government of India are prepared on a sterling basis, the rupee transactions in India being converted into pounds at the rate of R15=£1 and then added to the sterling transactions in England; and the comparatively small sums which have to be brought to account owing to the fact that the remittances to defray the net expenditure in England are not effected at exactly sixteen pence to the rupee are shown under this head.

147. In the current year the average rate to be obtained on the net remittance of funds from India to England is estimated at £1=R14.944, and there is accordingly a gain of R16.39 lakhs under this head. In the Budget estimate for next year, credit has been taken for a moderate receipt of R5 lakhs.

Revised, 1912-13.

Budget, 1913-14.

XXV AND 32.—MISCELLANEOUS.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Remittance charges mainly in connection with move- ments of Govern- ment funds	2,92,110	3,99,493	4,48,723	3,87,000	6,21,000	4,89,000
2. Special Commissions of enquiry	15,443	678	8,008	8,000	1,92,000	3,30,000
3. Other charges :					10,000	20,000
(a) in Delhi	...	...	...	...
(b) in the Frontier Province	26,772	51,758	28,849	27,000	25,000	22,000
(c) elsewhere	4,48,033	5,71,730	4,76,633	7,80,000	3,35,000	12,87,000
Total	7,82,358	10,28,659	9,62,113	12,02,000	11,83,000	21,48,000
<i>Provincial.</i>						
1. Central Provinces	1,06,647	98,657	1,22,415	1,38,000	1,38,000	1,47,000
2. Burma	3,89,035	4,79,926	5,52,943	4,90,000	4,78,000	5,20,000
3. Assam	...	...	...	3,47,000	3,66,000	3,88,000
4. Bengal (new)	...	...	...	8,13,000	5,57,000	9,13,000
5. Bihar and Orissa	...	...	...	1,23,000	97,000	1,68,000
6. United Provinces	13,63,207	6,57,232	2,51,451	1,47,000	1,64,000	1,85,000
7. Punjab	3,12,859	3,17,638	3,07,508	4,26,000	5,27,000	5,19,000
8. Madras	3,99,245	3,77,684	3,73,921	4,84,000	5,57,000	4,30,000
9. Bombay	2,88,843	3,94,007	17,79,762	4,81,000	5,35,000	4,95,000
Eastern Bengal and Assam	5,93,878	6,25,371	5,63,026	...	...	...
Bengal (old)	3,93,697	3,50,909	3,96,802	...	...	...
Total	38,17,411	32,96,674	43,47,828	33,99,000	34,19,000	38,06,000
TOTAL INDIA . R	45,99,769	48,20,333	63,09,941	46,01,000	46,02,000	59,54,000
Equivalent in Sterling £	306,652	288,022	353,996	306,700	306,800	315,800
England	50,878	31,370	34,913	31,500	37,400	48,500
TOTAL	857,530	319,392	388,909	338,200	344,200	445,400

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget..	Revised.	
<i>Imperial.</i>						
1. India General	5,21,811	5,39,945	13,89,769	4,93,000	6,30,000	5,80,000
2. Delhi	...	...	...	...	10,000	18,000
3. Baluchistan	...	7,738	6,769	8,000	38,000	7,000
4. North-West Frontier	1,20,077	1,29,781	1,43,547	1,42,000	1,38,000	1,06,000
5. Other Provinces	6,03,324	8,41,284	9,93,941	4,95,000	6,40,000	6,32,000
TOTAL	12,45,212	15,18,748	25,34,016	11,38,000	15,16,000	18,44,000
<i>Provincial.</i>						
1. Central Provinces	6,88,715	2,78,708	1,17,049	1,51,000	1,81,000	78,000
2. Burma	74,033	1,06,094	76,016	72,000	78,000	78,000
3. Assam	...	...	...	32,000	47,000	45,000
4. Bengal (new)	...	...	...	4,87,000	6,36,000	5,91,000
5. Bihar and Orissa	...	...	...	3,25,000	3,28,000	3,14,000
6. United Provinces	5,03,517	2,27,179	4,00,649	2,75,000	3,25,000	2,95,000
7. Punjab	9,42,339	7,89,241	9,89,675	7,37,000	8,63,000	8,87,000
8. Madras	2,85,386	3,10,584	3,29,036	2,93,000	2,86,000	2,93,000
9. Bombay	3,83,023	84,079	1,13,522	1,20,000	1,44,000	72,000
Eastern Bengal and Assam	2,60,160	3,02,650	3,76,197	...	...	...
Bengal (old)	10,09,099	6,57,848	6,68,402	...	...	...
TOTAL	41,46,272	27,56,383	30,50,546	24,92,000	28,68,000	21,78,000
TOTAL INDIA . R	53,91,484	42,75,131	55,84,562	36,30,000	43,84,000	34,77,000
Equivalent in Sterling £	359,432	285,009	372,304	212,000	292,200	283,100
England	14,565	29,653	36,714	16,300	15,200	21,800
TOTAL . £	373,997	314,662	409,018	258,300	307,400	254,900

148. Charges in connection with the remittance of Government treasure are Imperial in all provinces; so is the discount paid, or the premium levied, in connection with the sale of bills at treasuries and currency offices to facilitate trade remittances of funds. The only other important items of Imperial revenue realised or expenditure incurred in the various provinces under this head are those of an extraordinary character exceeding R10,000 in amount.

EXPENDITURE.

(a) India—Imperial.

149. The Revised estimate for 1912-13 is only R19 lakh less than the Budget. The bulk of the reserve provision of R5 lakhs made in the latter under this head for unforeseen charges, has been appropriated to meet necessary and sanctioned outlay, mostly under other heads of account; but the resultant decrease under this head is almost wholly counterbalanced by an excess expenditure of R2.34 lakhs on the remittance of Government funds, caused by the heavy demand for rupees, and by the charges of the Public Service Commission which are expected to amount to R1.79 lakhs. Revised, 1912-13

150. The Budget estimate for 1913-14 provides for normal charges, for a full year's cost of the Public Service Commission (R3.30 lakhs), as well as for a reserve allotment of R10 lakhs for unforeseen expenditure. It exceeds the Revised estimate for the current year by R9.65 lakhs, the increase in the expenditure of the Public Service Commission being nearly counterbalanced by an anticipated reduction in the remittance charges. Budget, 1913-14.

(b) India—Provincial.

151. The total Revised estimate for 1912-13 does not differ materially from the Budget provision. There is a large decrease of R2.56 lakhs in Bengal, in spite of a lump entry of R1.50 lakhs to meet the cost of grain compensation allowances to menial servants, caused by the record under other heads of account, of expenditure incurred from certain reserve and other provisions which were made in the Budget under this head. But on the other hand, there is an increase of R1.23 lakhs in Madras, mainly in connection with the charges of certain commissions of enquiry; of R1.01 lakhs in the Punjab owing to the write-off of the balance of a loan given to the late Dehra Ghazi Khan municipality; and of R.54 lakh in Bombay caused by the grant of special contributions to local funds in aid of famine relief expenditure. The variations in the other provinces are of less importance and call for no remark. Revised, 1912-13.

152. The total Budget for 1913-14 is R3.87 lakhs higher than the Revised estimate for the current year. There is an increase of R3.96 lakhs in Bengal caused by a higher provision for grain compensation allowance and a reserve grant of R2.5 lakhs. Increases of smaller magnitude appear in the estimates of some of the other provinces. But on the other hand, there will be a decrease in expenditure in Madras, Bombay and the Punjab owing to the absence of the special items included in the Revised estimate of the current year. The decrease in the last named province would have been greater but for a reserve provision of R1 lakh for unforeseen expenditure. Budget, 1913-14.

(c) England.

153. The increase of £5,900 in the current year over the Budget estimate occurs chiefly in the miscellaneous charges connected with the supply of stores to India. The further increase of £11,100 in the Budget estimate for 1913-14 is mainly due to a provision of £10,500 for the charges of the Public Service Commission. Revised, 1912-13
Budget, 1913-14

REVENUE.

(a) India—Imperial.

154. The increase of R3.78 lakhs in the Revised estimate for 1912-13 over the Budget is due to higher receipts from premia on bills, the demand for which has been stimulated by the activity of trade, and to special receipts from Revised, 1912-13

Budget, 1913-14. various sources. The Budget for 1913-14 is taken at R1·72 lakhs less than the Revised estimate for the current year. Provision has been made for normal receipts only and allowance has been made for the discontinuance of the twenty per cent. contributions on the land cess hitherto recovered from rural boards in the North-West Frontier Province.

(b) *India—Provincial.*

Revised, 1912-13. 155. The revenue in 1912-13 is expected to exceed the Budget by R3·76 lakhs. The bulk of the improvement will be caused by larger credits on account of unclaimed deposits mostly in Bengal, and by special receipts from sale of land in the Punjab as well as from certain other sources. The absence of these abnormal receipts and the discontinuance of the twenty per cent. contribution from rural boards in the Punjab account for the decrease of R7·15 lakhs in the Budget for next year as compared with the Revised estimate for 1912-13.

Budget, 1913-14.

(c) *England.*

Revised, 1912-13.

Budget, 1913-14.

156. The Revised estimate for 1911-12 does not differ materially from the Budget. The increase in 1913-14 is due to a special receipt in respect of marine insurance and to higher receipts on account of diplomatic and consular services in Persia.

33 TO 36.—FAMINE RELIEF AND INSURANCE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
INDIA.						
Famine Relief { Imperial	9,02,639	84,789	17,14,509	20,02,000	29,80,000	6,99,000
Provin-	2,93,723	252	—100	...	...	...
Construction of Protec-	1,80,226	4,00,969	4,37,689	4,04,000	4,35,000	1,29,000
tive Railways						
Construction of Protec-	68,05,659	52,71,178	56,83,204	67,23,000	60,87,000	72,63,000
tive Irrigation Works						
Reduction or Avoidance	71,80,068	90,16,422	68,69,505	54,98,000	52,18,000	68,01,000
of Debt						
TOTAL INDIA R	1,48,12,820	1,47,23,610	1,47,04,801	1,46,27,000	1,47,70,000	1,48,92,000
Equivalent in Sterling £	987,488	981,574	980,320	975,100	978,000	982,890
ENGLAND.						
Construction of Protec-	...	10,164	15,096	16,400	14,900	...
tive Railways						
Construction of Protec-	12,512	8,262	4,584	8,500	7,100	7,200
tive Irrigation Works						
TOTAL INDIA AND ENGLAND	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

157. The Revised estimate for the current year shows an outlay of R29·30 lakhs under the head "Famine Relief" against a Budget provision of R20·02 lakhs. The bulk of the expenditure occurs in Bombay (*viz.*, R28·40 lakhs), where relief operations have continued throughout the year in the northern districts and a payment of about R4 lakhs has been made to railways in connection with concession rates charged on the carriage of fodder. A small amount of expenditure will also be incurred in the United Provinces on account of relief operations in the Mirzapur district. The amount available for famine insurance accordingly amounts to R120·70 lakhs, of which R68·52 lakhs will be spent on Protective works and R52·18 lakhs appropriated for the reduction or avoidance of debt. Revised, 1912-13.

158. In the Budget estimate for 1913-14 provision has been made as usual for a total grant of R150 lakhs under this group head. A moiety of this sum will be allotted for the construction of Protective works. Out of the other moiety R6·99 lakhs will be required for actual famine relief expenditure, in the Ahmednagar district of Bombay (R4·00 lakhs), the Mirzapur district of the United Provinces (R1·99 lakhs) and in Rajputana (R1 lakh); and the remainder, *viz.*, R68·01 lakhs, will be utilised for the avoidance of debt. Of the last-named sum, R37·50 lakhs appear in the Provincial section of the estimates as a result of the arrangements explained in the Financial Statement for 1907-08. Budget, 1913-14.

CONSTRUCTION OF PROTECTIVE RAILWAYS.

159. The Revised estimate for 1912-13 shows a petty excess over the Budget grant. The whole of the grant for Protective Railways in 1913-14 will again be spent on outlay on the Dharmapuri-Hosur extension of the Morappur-Dharmapuri Railway in the Madras Presidency.

CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.

160. In the Budget estimate for 1912-13 a total allotment of R75 lakhs was made for outlay on Protective Irrigation works. Of this sum R68·5 lakhs represented the amount available from the Famine Insurance grant for this purpose, and the balance of R6·5 lakhs was the supplementary provision made from the general resources of Government to foster the rapid development of this important class of works. The latter provision was shown under the separate head opened in the Irrigation section of the estimates. The probable expenditure, according to the Revised estimate, will, however, amount Revised, 1912-13.

Budget, 1913-14.

to R61.93 lakhs only, chiefly in consequence of slow progress of work on the Tandula canal in the Central Provinces, and the Gangao dam in the United Provinces. The whole of this outlay will appear in the Famine Relief and Insurance section of the accounts, and the whole of the grant (R6.5 lakhs) provided in the Irrigation section will lapse.

161. In the Budget estimate for 1913-14 the total allotment for Protective Irrigation works amounts to R90 lakhs, of which R73.71 lakhs represent the amount available from the Famine Insurance grant for this purpose. The balance, viz., R16.29 lakhs, has been provided under the special head in the Irrigation section of the estimates. The distribution of the total sum of R90 lakhs is given in the table below :

	1912-1913.		Budget, 1913-1914.
	Budget.	Revised.	
	R.	R.	R.
1. Central Provinces :			
(i) Tandula Canal	18,45,000	10,86,000	11,64,000
(ii) Tank projects	7,56,000	5,38,000	4,55,000
(iii) Other projects, etc.	1,99,000	2,16,000	3,81,000
2. Bengal	15,000	15,000	7,000
3. Bihar :			
(i) Tribeni Canal	7,07,000	7,00,000	6,61,000
(ii) Other projects, etc.	53,000	46,000	39,000
4. United Provinces :			
(i) Betwa Canal (including Dhukwan weir)	26,000	60,000	37,000
(ii) Ken (including Gangao dam)	5,26,000	3,17,000	4,67,000
(iii) Damodar	2,73,000	2,52,000	88,000
(iv) Ghaggar	92,000	1,75,000	4,51,000
(v) Other projects, etc.	2,33,000	2,28,000	1,53,000
5. Madras :			
(i) Mopad project	1,50,000	50,000	3,69,000
(ii) Other projects	1,00,000	1,00,000	1,31,000
6. Bombay :			
(i) Godavari Canal	7,11,000	7,30,000	5,38,000
(ii) Chankapur Tank	37,000	62,000	99,000
(iii) Pravara river project	10,99,000	10,96,000	12,38,000
(iv) Nira Right Bank Canal	5,00,000	4,21,000	28,61,000
(v) Other projects, etc.	69,000	76,000	64,000
7. Minor administrations	9,000	5,000	7,000
8. Reserve provision	2,20,000	...	5,50,000
Deduct—Allowance for possible lapses in grants	2,00,000	...	7,00,000
	75,00,00	61,38,000	90,00,000
Deduct—Amount provided in the Irrigation Section (vide page 99) outside the Famine Insurance Grant	6,50,000	...	16,29,000
Net provision under head "35.—Construction of Protective Irrigation Works"	68,50,000	61,93,000	73,71,000

162. The Nira Right Bank Canal was sanctioned by the Secretary of State in June 1912 and a large allotment of R28.61 lakhs has been made for it in next year's Budget. Considerable sums have also been provided for the Tandula, Tribeni, Godavari and Ghaggar Canals, the Gangao dam, and the Mopad and Pravara river projects.

XXVI to XXVIII and 38 to 41—RAILWAY REVENUE ACCOUNT.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget 1913-1914.
				Budget.	Revised.	
STATE RAILWAYS—	R	R	R	R	R	R
Gross Receipts . . .	43,38,53,967	45,94,46,336	50,36,86,936	48,85,03,000	55,45,03,000	55,19,03,000
Deduct—						
Working Expenses . . .	24,32,14,762	24,48,54,428	25,89,45,724	23,50,00,000	27,40,00,000	28,22,40,000
Surplus profits paid to Companies, etc.	48,37,249	69,60,184	72,30,008	61,67,000	98,19,000	59,70,000
Net Receipts . . .	18,58,06,956	20,76,31,724	23,75,11,204	21,73,36,000	27,03,84,000	26,30,84,000
Net Revenue equivalent at R15=£1 . . .	£ 12,387,130	£ 13,842,115	£ 15,834,080	£ 14,489,100	£ 18,045,600	£ 17,538,900
Interest and capital re- demption charges—						
Interest on Debt . . .	3,653,551	5,842,334	6,279,070	6,513,600	6,698,800	6,969,900
Annuities in purchase of Railways . . .	3,357,708	3,357,634	3,357,301	3,357,800	3,357,700	3,379,500
Sinking Funds . . .	165,206	171,264	177,877	184,300	184,300	191,500
Interest chargeable against Companies on advances . . .	478,640	495,351	385,140	427,600	403,100	417,300
Interest on Capital deposited by Com- panies . . .	1,694,316	2,007,339	1,825,970	1,862,700	1,848,100	1,955,100
	11,544,421	11,803,922	12,025,158	12,346,000	12,492,000	12,913,800
Net Result . . .	842,709	2,038,193	3,808,922	2,143,100	5,553,600	4,625,600
GUARANTEED RAIL- WAYS—						
Net Result . . .	1,716	710	...	...	...	...
Other Receipts . . .	58,296	39,346	57,645	51,100	71,800	84,600
Other Charges . . .	77,799	60,753	78,797	172,300	109,300	157,900
Net Result . . .	-19,503	-21,407	-21,152	-121,200	-37,500	-73,300
TOTAL NET RESULT . . .	824,922	2,017,496	3,787,770	2,021,900	5,516,100	4,552,300
Redemption of capital from revenue . . .	760,398	786,187	812,928	842,135	840,561	869,165
STATISTICS—						
State Railways—						
Capital Expenditure to March 31st—						
Expenditure by Government . . .	175,857,946	188,434,371	195,464,910	203,331,671	204,454,910	214,579,010
Expenditure by Companies . . .	45,950,494	37,856,690	38,604,907	39,836,890	39,727,007	41,613,607
Outlay on the East Indian Railway from Debentures raised by the Company . . .	14,587,268	14,587,268	14,587,268	14,587,268	14,587,268	14,587,268
Outlay on the South Indian Railway by the Company . . .	1,513,816	1,513,816	1,513,816	1,513,816	1,513,816	1,513,816
Outlay on the Bombay, Baroda and Central India Railway by the Company . . .	959,364	959,364	959,364	959,364	959,364	959,364
Outlay on the Great Indian Peninsula Railway by the Company . . .	958,880	3,253,158	3,253,158	3,253,158	3,253,158	3,253,158
TOTAL . . .	239,827,768	246,604,667	254,393,423	263,532,167	264,495,523	276,503,223
Miles open on April 1 . . .	24,066	24,604	24,873	25,215	25,176	25,643

163. The Gross Receipts and Working Expenses of State Railways include the following figures on account of the Jorhat State Railway in Assam which is the only line whose transactions are recorded in the Provincial section of the accounts:—

	Accounts, 1909-10. R.	Accounts, 1910-11. R.	Accounts, 1911-12. R.	Budget, 1912-13. R.	Revised, 1912-13. R.	Budget, 1913-14. R.
Gross Receipts	95,895	95,331	1,16,465	1,00,000	1,10,000	1,10,000
Working Expenses	96,184	90,828	84,107	85,000	83,000	87,000

Revised, 1912-13.

Gross Receipts

164. In view of the phenomenal growth of Gross Receipts of State Railways in 1911-12, and of the fact that a considerable portion of it was contributed by the specially favourable traffic conditions of the year, the Budget estimate for 1912-13 was deliberately taken at a moderate figure of about R48·85 crores. The traffic returns have again far outrun anticipations and the receipts are now expected to amount to about R55·45 crores or R6·60 crores more than the Budget estimate. The greater portion of the increase has already been earned. The improvement is due to a continuance of prosperous conditions both of trade and agriculture, which has led to an exceptionally heavy traffic in wheat, grain, and cotton; but a substantial portion of the growth is also contributed by the coaching traffic which has been stimulated by the activity of business and the marriages and pilgrimages of an auspicious Hindu year. All the principal lines share in this improvement. More than half of it is obtained naturally from the three lines, *viz.*, the East Indian, Great Indian Peninsula, and North-Western Railways, which traverse the tracts where the bulk of the exportable produce is grown. Important increases occur also on the Bombay, Baroda and Central India Railway in consequence of a brisk coaching traffic and heavy bookings of cotton, grain and fodder; on the Bengal-Nagpur Railway due to an exceptionally heavy pilgrim traffic to Puri and to larger transport of coal and other goods; on the Oudh and Rohilkhand Railway due to additional mileage opened during the year and to heavy traffic in wheat and grain; on the Madras and Southern Mahratta and South Indian Railways owing to a general development of both the passenger and the goods traffic; and on the Eastern Bengal Railway caused by a brisker movement of jute.

Working Expenses.

165. The Revised estimate of Working Expenses exceeds the Budget grant by R90 lakhs. The increase is due to the heavier traffic handled and also to larger expenditure on renewals of permanent-way and rolling-stock than was anticipated in the Budget.

Payment of Surplus profits, etc.

166. The increase of R36·52 lakhs in the provision for the payment of surplus profits to Companies is a concomitant of the improvement in the net revenue.

Budget, 1913-14.

Gross Receipts.

167. The Budget estimate of Gross Receipts in 1913-14 is taken at R32 lakhs less than the Revised estimate of 1912-13. It is considered prudent, in view of the heavy growth which has taken place in the revenue in the current year and of the falling-off in the earnings of the North-Western Railway as indicated in the latest traffic returns, to provide for a moderate revenue in the coming year.

Working Expenses.

168. The grant for Working Expenses in 1913-14 exceeds the Revised estimate for the current year by R82·49 lakhs. The increase is due to enhanced provision for necessary renewals of permanent-way and rolling-stock and to the continued rise in the price of coal. On the other hand, the Budget estimate allows for a decrease of R38·49 lakhs in the payment of Surplus profits to Companies, etc., in view of the lower estimate of net earnings in the coming year and of the payment in 1913-14 of surplus profits for nine months, and in some cases for only three months, consequent on the adoption of the financial in place of the calendar year for the distribution.

Payment of Surplus profits, etc.

INTEREST CHARGES.

Revised, 1912-13.

169. The rise in expenditure in 1912-13, as compared with the Budget estimate, under Interest on Debt is due to variation in the rate of interest charged on certain loan funds (*vide* paragraph 77) as well as to an increase in the Capital outlay. The saving in Interest on Capital deposited by Companies is due to failure to issue railway debentures to the extent anticipated in the

Budget, while the decrease in Interest chargeable against Companies on advances is caused by lapses in capital grants.

170. The increase in the total interest charge in 1913-14 is a result of the Budget, 1913-14. growth in the capital cost of Railways.

OTHER RECEIPTS.

171. The receipts shown under this head represent recoveries from the Travancore Durbar of its share of the loss on the Travancore branch of the South Indian Railway; the Government share of the surplus profits of the Rohilkhand-Kumaon, Southern Punjab and Amritsar-Patti Railways payable under the terms of their respective contracts; dividends on certain shares of the Ahmedabad-Dholka Railway allotted to the Government in repayment of expenditure incurred by it on behalf of the Railway; and sale-proceeds of land relinquished by Railway Companies. The improvement of Rs 10 lakhs (£20,700) in the receipts in the current year over the Budget estimate and the further increase of Rs 1.92 lakhs (£12,800) provided in the Budget of 1913-14 occur mainly in the Government share of the surplus profits of the Southern Punjab Railway.

OTHER CHARGES.

172. These consist of cost of land required by certain companies, the contracts with which provide for the free supply of all land wanted for the purposes of the railways undertaken by them, and of miscellaneous items such as surveys and controlling establishments (including the Railway Board). A share of the cost of control is charged to the working expenses of each railway company and the recoveries thus made are adjusted by deduction from the miscellaneous expenditure. The details are:

		Accounts, 1911-12.	1912-13.		1913-14. Budget.	
			Budget.	Revised.		
<i>Imperial.</i>						
1. Subsidised Companies—Land	. . .	8,96,204	18,00,000	7,64,000	16,00,000	
2. Miscellaneous expenditure	. . .	2,62,400	7,60,000	8,47,000	7,58,000	
<i>Provincial.</i>						
1. Subsidised Companies—Land	. . .	18,190	19,000	19,000	10,000	
2. Miscellaneous expenditure (Surveys)	. . .	10,160	7,000	9,000	...	
TOTAL.	{	R	11,81,954	25,86,000	16,39,000	23,68,000
		£	78,797	172,300	109,300	157,900

Land.—A large lapse of Rs 10.36 lakhs is expected in the Imperial Budget grant for the current year mainly in the provision for the Jullundur-Doab, Mandra-Bhon and Tiruturaipundi-Vedaraniyam Railways. The principal allotments made in 1913-14 are for the Bengal and North-Western, Darjeeling-Himalayan Extension, Vishnupur-Burdwan and Tiruturaipundi-Vedaraniyam Railways.

Miscellaneous Expenditure.—The increase of Rs 87 lakh in the Revised Revised, 1912-13. estimate for 1912-13 as compared with the Budget is due to the inception of certain surveys for which no provision was made in the Budget. The Budget, 1913-14. Budget for 1913-14 is made up as follows:—

Allotment for Surveys	8,00,000
Charges of the Railway Board and other establishments	16,08,000
Deduct—Recoveries from Railway Companies on account of cost of supervision	16,50,000
TOTAL	7,58,000

XXIX—XXX AND 42, 42-A and 43.—IRRIGATION.

IRRIGATION.	Accounts, 1909-10.	Accounts, 1910-11.	Accounts, 1911-12.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
	R	R	R	R	R	R
MAJOR WORKS.						
Revenue { Direct Re-	3,46,06,161	3,43,20,758	3,57,22,988	3,43,87,000	3,90,85,000	3,92,93,000
Revenue { Land Reve-	1,67,60,320	1,76,70,078	2,02,71,977	2,07,64,000	2,25,90,000	2,29,46,000
Expendi- { Working Ex-	1,64,13,166	1,66,44,319	1,71,76,543	1,66,88,000	1,71,35,000	1,74,39,000
ture { penses	1,42,53,680	1,50,45,994	1,59,94,080	1,68,45,000	1,74,57,000	1,84,94,000
Interest						
NET REVENUE IN INDIA . R	2,07,00,135	2,03,00,523	2,28,24,342	2,17,18,000	2,70,83,000	2,68,06,000
Equivalent in Sterling £	1,380,009	1,353,369	1,521,623	1,447,900	1,805,800	1,753,700
Expenditure in England (Interest) . £	103,465	112,344	116,593	118,500	124,800	126,900
NET REVENUE . £	1,271,544	1,241,025	1,405,028	1,329,400	1,680,800	1,626,800
CONSTRUCTION OF PRO-TECTIVE WORKS . £	...	...	...	43,800	...	108,600
MINOR WORKS.						
Receipts—Direct	35,35,360	34,26,980	37,05,809	36,65,000	37,68,000	38,20,000
Expenditure .	1,35,14,021	1,32,72,185	1,26,91,097	1,38,45,000	1,28,75,000	1,38,96,000
NET EXPENDITURE IN INDIA . . R	99,78,661	98,45,205	89,85,288	1,01,80,000	91,07,000	1,00,76,000
Equivalent in Sterling £	665,244	656,848	599,019	678,700	607,200	671,700
Expenditure in England £	...	290	840	1,200	1,900	7,200
NET EXPENDITURE .	665,244	656,838	599,859	679,900	609,100	678,900
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31 . . R	48,38,58,606	50,70,02,625	53,50,97,753	56,51,80,500	56,47,02,000	59,54,52,000
Equivalent in Sterling £	32,257,240	33,800,175	35,733,184	37,673,700	37,846,800	39,696,800

General Result.

Major Irrigation.

173. Taking India as a whole, the net financial result of the working of Major Irrigation works in 1912-13 will be better than the Budget forecast by £351,400 (R52.71 lakhs). There is a large improvement of R16.98 lakhs in the Direct Receipts and of R18.26 lakhs in the share of Land Revenue, but R12.53 lakhs of this are required to meet increase in expenditure. A small diminution of £54,000 (R8.09 lakhs) in the net profit is likely to take place next year. Allowance has been made for an increase of (R5.58 lakhs in the Gross Revenue; but this improvement will be more than counterbalanced by a higher provision of R3.04 lakhs for Working Expenses and a large growth of R10.69 lakhs in the interest charges in consequence of the considerable outlay now being incurred on new projects in the Punjab and elsewhere, the benefits of which will not be realised for some time to come. The net result under Minor Irrigation works in 1912-13 is slightly better than the Budget estimate, owing to a small improvement in revenue and a considerable saving in expenditure; the estimate for next year provides for a further small growth in the receipts and for a much larger expenditure.

Minor Irrigation.

174. The figures for Land Revenue due to Irrigation have already been examined in paragraphs 10 and 11 along with those for Land Revenue proper. The details of the other heads are exhibited in the following tables.

XXIX AND 42.—MAJOR WORKS.

Direct Receipts.

IRRIGATION.	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Central Provinces . . .	31,580	57,701	58,508	85,000	76,000	90,000
2. Burma . . .	8,10,700	8,20,748	9,15,430	10,52,000	10,28,000	10,72,000
3. United Provinces . . .	8,50,821	8,21,223	8,13,702	2,62,000	2,35,000	3,00,000
4. North-West Frontier . . .	7,52,119	7,16,876	7,19,905	7,50,000	8,50,000	7,50,000
Total . . .	19,46,233	19,16,548	20,07,545	21,49,000	21,89,000	22,12,000
<i>Divided and Provincial.</i>						
1. Bengal . . .	...	...	...	2,63,000	2,68,000	2,80,000
2. Bihar and Orissa . . .	...	...	...	22,87,000	22,50,000	23,50,000
3. United Provinces . . .	88,74,549	88,31,478	82,60,233	75,57,000	79,20,000	82,41,000
4. Punjab . . .	1,94,96,790	1,89,88,912	2,30,79,900	2,05,25,000	2,48,43,000	2,44,70,000
5. Madras . . .	4,21,008	2,68,820	2,53,000	2,64,000	2,60,000	2,58,000
6. Bombay . . .	12,66,051	12,48,238	13,81,100	13,42,000	13,28,000	14,52,000
Bengal (old) . . .	27,02,520	25,63,762	25,88,000	...	...	...
Total . . .	3,27,60,928	3,24,04,210	3,37,15,443	3,22,38,000	3,68,96,000	3,70,81,000
TOTAL R . . .	3,46,06,161	3,43,07,758	3,57,22,988	3,43,87,000	3,90,85,000	3,92,93,000
Equivalent in Sterling £ . . .	2,307,077	2,288,051	2,381,533	2,292,500	2,605,700	2,619,500

WORKING EXPENSES.

<i>Imperial.</i>						
1. India General (Reserve provision)	...	...	...	1,63,000	...	1,45,000
2. Central Provinces	23,106	29,000	34,938	70,000	70,000	50,000
3. Burma	2,19,178	2,61,250	3,62,822	4,43,000	4,67,000	4,45,000
4. United Provinces	2,35,640	2,49,611	3,73,140	4,28,000	3,78,000	4,50,000
5. North-West Frontier	2,63,153	3,15,664	3,21,898	2,70,000	3,30,000	2,10,000
Total	7,41,077	8,56,125	10,92,772	13,74,000	12,45,000	13,00,000
<i>Divided and Provincial.</i>						
1. Bengal	...	...	...	2,26,000	2,76,000	2,40,000
2. Bihar and Orissa	...	...	...	12,23,000	11,25,000	12,66,000
3. United Provinces	34,63,138	32,06,415	31,11,391	30,18,000	30,00,000	30,17,000
4. Punjab	75,32,165	74,15,645	79,35,356	71,16,000	80,03,000	80,02,000
5. Madras	31,64,886	23,57,219	22,23,700	22,43,000	20,68,000	21,14,000
6. Bombay	10,49,428	13,53,730	14,11,204	13,88,000	14,23,000	15,00,000
Bengal (old)	14,62,472	14,56,185	14,02,067	...	...	...
Total	1,56,72,089	1,57,88,194	1,60,83,771	1,52,14,000	1,58,90,000	1,61,89,000
TOTAL INDIA R	1,64,13,166	1,66,44,819	1,71,76,543	1,65,88,000	1,71,35,000	1,74,39,000
Equivalent in Sterling £	1,094,211	1,109,621	1,145,103	1,105,900	1,142,300	1,162,600

The Imperial figures shown against the United Provinces represent the transaction of the Betwa, Ken and other "protective" canals.

DIRECT RECEIPTS.

(a) Imperial.

Revised, 1912-13.

175. The total revenue in 1912-13 will exceed the Budget estimate by R 40 lakh, an improvement of R1 lakh in the North-West Frontier Province owing to an increase in the irrigated area, being partly counterbalanced by unimportant shortages in collections in the other provinces. The Budget estimate for 1913-14 is generally based on the prospects of *rabi* irrigation in the current year and a normal *kharif* irrigation in the ensuing year, and the total collections are taken at R 23 lakh higher than in 1912-13.

Budget, 1913-14.

(b) Divided and wholly Provincial.

Revised, 1912-13.

176. The total Revised estimate for 1912-13 shows a large increase of R46.58 lakhs over the Budget. The bulk of this improvement, *viz*, R43.18 lakhs, will occur in the Punjab where the progress made with the Triple Canal project is bringing new areas under irrigation. A rise of R3.95 lakhs in the collections is also expected in the United Provinces, where insufficient rain has necessitated the irrigation of larger areas for the *kharif*. The variations in the other provinces are unimportant and call for no remark.

Budget, 1913-14.

177. The total Budget for 1913-14 provides for a growth in the collections of R1.85 lakhs only. The estimates are generally based on the demand for *rabi* irrigation in the current year and on normal requirements in connection with next year's *kharif*. Provision for a large increase has been made in Bihar and Orissa, and in the United Provinces, the insufficiency of winter rains having stimulated the demand for canal water for the standing *rabi* crops; and also in Bombay owing to the opening of the Godavari left bank canal and the revision of rates on the Nira canal. On the other hand, the revenue in the Punjab has been taken at R3.73 lakhs less than the current year's Revised, in view of the doubtful prospects on some of the canals and the possible need for remissions, and also of the gradual supersession of owner's rates on certain canals by consolidated land revenue assessments.

WORKING EXPENSES.

(a) Imperial.

Revised, 1912-13.

178. The total Revised estimate for 1912-13 falls short of the Budget provision by R1.29 lakhs. The decrease is due to a lapse in the reserve provision, only a portion of which was utilised to push on work on the Kabul River and the Lower Swat canals. In the Budget estimate for 1913-14 provision has been made for a reserve allotment of R1.45 lakhs and for higher outlay on the Imperial canals in the United Provinces. But a large reduction is expected in the outlay on the canals in the North-West Frontier Province and the total Budget is only R 55 lakh higher than the Revised estimate for the current year.

Budget, 1913-14.

(b) Divided and wholly Provincial.

Revised, 1912-13.

179. The total expenditure in 1912-13 exceeds the Budget grant by R6.76 lakhs. There is a large excess of R8.87 lakhs in the Punjab chiefly in consequence of higher outlay on special works and repairs on some of the canals, higher collection fees on the Upper Bari Doab canal and purchase of tramway plant for the head works of the Sirhind and Lower Chenab canals. On the other hand, a considerable saving of R1.80 lakhs is expected in Madras owing mainly to want of labour and postponement of certain works for which provision was made in the Budget. The variations in the other provinces are unimportant and call for no remark.

Budget, 1913-14.

180. The estimates for 1913-14 provide generally for a normal scale of expenditure, and the total Budget exceeds the Revised estimate for 1912-13 by only R2.49 lakhs.

42A — EXPENDITURE ON PROTECTIVE IRRIGATION WORKS IN ADDITION TO THAT CHARGED UNDER FAMINE RELIEF AND INSURANCE.

	Accounts, 1909-1910.	Accounts, -191	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
India	6,50,000	...	16,20,000
Equivalent in sterling 2	43,300	...	108,600

181. The figures have been already explained in paragraphs 160 and 161.

XXX AND 43.—MINOR WORKS AND NAVIGATION.

Revenue.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	23,721	23,215	18,852	25,000	20,000	22,000
2. Delhi	...	...	...	...	...	1,000
3. Baluchistan	45,883	25,060	46,405	70,000	67,000	1,000
4. Punjab	7,85,999	8,31,662	7,42,105	7,60,000	7,50,000	7,76,000
Total	8,55,556	9,09,937	8,08,162	8,55,000	8,37,000	8,70,000
<i>Divided and Provincial.</i>						
1. Central P in	19,210	31,673	31,045	35,000	37,000	50,000
2. Burma	11,75,072	10,05,119	12,75,025	12,50,000	12,52,000	13,03,000
3. Assam	...	...	...	...	...	...
4. Bengal (new)	...	...	...	6,45,000	7,26,000	7,36,000
5. Bihar and Orissa	...	...	...	83,000	72,000	72,000
6. United Provinces	1,69,725	1,60,020	1,50,841	1,46,000	1,64,000	1,42,000
7. Punjab	52,139	62,156	56,839	61,000	65,000	60,000
8. Madras	2,17,209	2,08,406	2,16,985	2,15,000	2,25,000	2,14,000
9. Bombay	3,50,825	3,57,404	3,65,836	3,75,000	3,60,000	3,57,000
Eastern Bengal and Assam	14	74	48	...	...	...
Bengal (old)	6,65,520	6,91,891	8,01,498	...	...	...
Total	26,79,804	25,17,043	28,97,647	28,10,000	29,31,000	29,50,000
TOTAL . R	35,35,360	34,28,980	37,05,809	36,65,000	37,68,000	38,20,000
Equivalent in Sterling£	235,691	228,465	247,054	244,300	251,200	254,700

Expenditure.

<i>Imperial.</i>						
1. India General	1,14,102	1,01,264	78,641	8,02,000	1,05,000	7,17,000
2. Delhi	...	...	...	...	2,000	8,000
3. Baluchistan	2,90,524	3,33,355	3,04,208	1,06,000	3,63,000	1,11,000
4. Punjab	9,94,141	10,47,868	10,00,200	10,10,000	9,58,000	8,92,000
5. North-West Frontier	49,739	90,089	39,090	58,000	35,000	61,000
Total	14,48,506	16,22,356	14,31,139	19,76,000	14,63,000	17,84,000
<i>Divided and Provincial.</i>						
1. Central Provinces	4,89,887	4,53,536	5,35,221	6,00,000	5,00,000	5,00,000
2. Burma	11,33,352	13,02,074	14,26,708	14,60,000	14,00,000	14,50,000
3. Assam	...	...	...	72,000	71,000	2,01,000
4. Bengal (new)	...	...	...	16,67,000	16,02,000	18,69,000
5. Bihar and Orissa	...	...	...	5,03,000	5,04,000	5,00,000
6. United Provinces	4,74,842	5,35,848	4,22,432	3,39,000	4,34,000	3,58,000
7. Punjab	69,786	80,397	1,07,297	1,13,000	1,06,000	1,95,000
8. Madras	41,07,925	37,41,377	35,70,377	39,28,000	35,70,000	36,94,000
9. Bombay	35,11,195	33,56,346	31,73,167	31,87,000	32,25,000	32,40,000
Eastern Bengal and Assam	1,17,152	1,07,133	1,29,956	...	...	...
Bengal (old)	21,61,876	20,72,618	18,94,800	...	...	...
Total	1,20,65,515	1,16,49,829	1,12,59,958	1,18,69,000	1,14,12,000	1,21,12,000
TOTAL INDIA IN RUPES	1,35,14,021	1,32,72,185	1,28,91,097	1,38,45,000	1,28,75,000	1,38,96,000
Equivalent in Sterling £	900,935	884,313	846,073	923,000	858,400	921,400
England	...	290	840	1,200	1,900	7,200
GRAND TOTAL	900,935	885,103	846,913	924,200	860,300	928,600

REVENUE.

(a) Imperial.

182. The figures show little variation and call for no remark.

(b) Divided and Provincial.

183. The total Revised estimate for 1912-13 exceeds the Budget by R1 21 lakhs mainly owing to larger collections in Bengal where the Madaripur Bhil route is now kept open to steamer traffic throughout the year consequent on the deepening of its channel. In 1913-14 provision has generally been made for normal receipts, and the total Budget does not differ materially from the Revised estimate of the current year.

EXPENDITURE.

(a) Imperial.

184. The Budget estimate of the current year included the usual grant of R5 lakhs in aid of special expenditure entailed by the recommendations of the Irrigation Commission and a reserve provision of R1 52 lakhs to meet unforeseen requirements. R2 51 lakhs out of the special grant are being spent on the Nar Nallah scheme in Baluchistan; while R1 30 lakhs have been allotted to the Government of the United Provinces for tank restoration works and placed at its credit by an assignment of Land Revenue (*vide* paragraph 25). The balance of the special grant and the whole of the reserve provision will lapse. Savings are also expected in almost every province in the allotment made in the Budget for expenditure on the minor irrigation and navigation works which are classed as wholly Imperial. These causes account for the decrease of R5 03 lakhs in the Revised estimate of the current year as compared with the Budget.

185. The total Budget estimate for 1913-14 exceeds the Revised for 1912-13 by R4 00 lakhs. Allowance has been made for the special grant of R5 lakhs and a reserve of R 97 lakh; but no provision exists for the Nar Nallah scheme, as an allotment will be made for it later in the year from the special grant. The decrease in the Indian outlay in the Punjab is counterbalanced by the provision for higher purchase of stores for this province in England.

(b) Divided and Provincial.

186. The total expenditure in 1912-13 is likely to fall short of the Budget grant by R4 57 lakhs. There is a decrease of R8 58 lakhs in Madras owing to non-utilisation of a lump provision made in the Budget with reference to a resolution of the provincial Legislative Council, and to a slower progress on works; and of R1 lakh in the Central Provinces due to transfer of funds to Civil Works to meet the cost of certain irrigation buildings. Lapses of smaller magnitude are expected in most other provinces. In the United Provinces the outlay on tank restoration works mentioned above is partly obscured by a lapse in ordinary grants, and the total expenditure will exceed the Budget provision by R 95 lakh only.

187. The total Budget for 1913-14 exceeds the Revised estimate of the current year by R7 lakhs. There is an increase of R3 24 lakhs in Madras chiefly in consequence of a larger provision for expenditure on works and the restoration of the lump provision mentioned above; of R2 67 lakhs in Bengal caused mainly by provision for higher outlay on the Madaripur Bhil scheme; and of R1 30 lakhs in Assam where a special allotment has been made for a snag boat. In the Punjab also, a special provision has been made for the Kahan hill torrent reservoir scheme. But these excesses, as well as increases of less importance in Burma, Bombay, and Bihar and Orissa are partly counterbalanced by a decrease of R1 76 lakhs in the United Provinces due mainly to the absence of expenditure incurred in the current year from the special Imperial subvention for tank works.

44.—CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912	1912-1913.		Budget, 1913-1914
				Budget.	Revised.	
<i>Provincial.</i>						
Assam . . B	18,671	11,928	12,535	52,000	61,000	32,000
£	1,245	795	836	3,500	4,100	2,100

188. The charges represent capital outlay in connection with the Jorhat Railway and are unimportant in character.

XXXI and 45.—CIVIL WORKS.

EXPENDITURE

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	10,02,179	23,08,460	34,19,254	31,61,000	74,33,000	49,72,000
2. Delhi Province	...	...	...	...	6,50,000	6,73,000
3. Baluchistan	8,11,172	9,94,034	8,60,851	9,00,000	9,11,000	10,30,000
4. North-West Frontier	21,45,032	21,51,275	23,35,28	27,61,000	28,05,000	32,43,000
5. Other Provinces	36,53,962	40,49,764	40,21,372	36,49,000	43,89,000	49,03,000
Total	86,12,335	95,05,533	1,12,37,405	1,04,71,000	1,61,88,000	1,48,59,000
<i>Provincial.</i>						
1. Central Provinces	60,27,432	57,45,570	56,36,212	62,33,000	66,33,000	69,83,000
2. Burma	67,23,437	65,40,240	1,01,61,370	36,98,000	38,30,000	1,10,50,000
3. Assam	...	...	...	27,58,000	42,30,000	39,65,000
4. Bengal (new)	...	...	...	94,00,000	1,04,94,000	1,04,50,000
5. Bihar and Orissa	...	...	...	69,66,000	61,19,000	78,01,000
6. United Provinces	2,21,073	70,63,420	71,21,797	74,71,000	78,05,000	70,25,000
7. Punjab	50,24,580	51,27,731	62,75,248	88,23,000	67,00,000	1,03,61,000
8. Madras	73,97,567	95,37,540	1,10,24,387	1,50,74,000	1,54,21,000	1,54,85,000
9. Bombay	77,42,683	83,31,664	1,35,42,061	76,84,000	98,67,000	92,02,000
Eastern Bengal and Assam	64,83,969	64,30,307	67,18,032	...	...	...
Bengal (old)	66,27,302	66,59,036	88,21,485	...	...	...
Total	5,22,48,043	5,73,37,503	6,92,88,892	7,31,07,000	7,56,01,000	8,25,95,000
TOTAL INDIA	6,08,60,37	6,68,43,041	8,05,26,297	8,35,78,000	9,17,89,000	9,74,54,000
Equivalent in Sterling £	4,057,38	4,456,203	5,338,419	5,571,900	6,119,200	6,470,000
England	78,548	80,164	84,718	79,800	90,500	85,400
TOTAL	4,135,906	4,536,367	5,423,137	5,651,700	6,209,700	6,555,400

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	80,792	79,846	6,38,618	59,000	1,34,000	1,12,000
2. Delhi . . . . .	...	...	...	...	...	1,000
3. Baluchistan	40,919	35,267	44,388	38,000	39,000	39,000
4. North-West Frontier	1,39,801	1,42,803	1,37,210	1,41,000	3,63,000	1,42,000
5. Other Provinces	2,48,698	2,32,559	2,33,632	2,09,000	2,50,000	2,25,000
Total	5,10,005	4,90,275	10,53,848	4,47,000	7,86,000	5,20,000
<i>Provincial.</i>						
1. Central Provinces	5,95,280	6,08,888	5,64,490	6,46,000	5,74,000	6,26,000
2. Burma	3,21,908	3,02,161	2,96,425	2,36,000	3,07,000	2,80,000
3. Assam . . . . .	...	...	...	1,43,000	1,37,000	1,18,000
4. Bengal (new) . . . . .	...	...	...	12,83,000	5,64,000	5,21,000
5. Bihar and Orissa . . . . .	...	...	...	2,10,000	2,91,000	3,25,000
6. United Provinces	3,40,318	3,83,019	4,27,016	3,57,000	4,82,000	4,44,000
7. Punjab	4,94,068	4,97,163	6,20,941	5,61,000	5,25,000	5,38,000
8. Madras	2,12,016	2,44,649	2,71,824	2,63,000	2,99,000	2,80,000
9. Bombay	7,53,872	7,23,318	7,04,497	6,18,000	7,59,000	5,98,000
Eastern Bengal and Assam	3,25,434	3,47,302	3,46,280	...	...	...
Bengal (old)	4,23,876	5,10,734	6,18,536	...	...	...
Total	35,21,772	36,17,224	38,50,019	43,67,000	39,48,000	37,34,000
TOTAL INDIA	40,31,787	41,07,499	49,03,867	48,14,000	47,34,000	43,04,000
Equivalent in Sterling £	268,786	273,833	326,924	320,900	315,600	286,900
England . . . . .	...	20,000	...	...	...	...
TOTAL	268,786	293,833	326,924	320,900	315,600	286,900

189. The Imperial revenue and expenditure shown against "Other Provinces" represent the transactions in connection with the buildings of the various departments (*e.g.*, Salt, Customs, etc.) whose receipts and charges are wholly Imperial.

EXPENDITURE.

(a) Imperial :—India and England.

Revised, 1912-13.

190. The Civil Works expenditure of Delhi province proper in 1912-13 is likely to amount to Rs 650 lakhs, exclusive of outlay on post and telegraph offices, etc., which is chargeable under standing rules to the ordinary grant for Imperial Civil Works. The amount is made up as follows :—

	Lakhs of Rs.
Ordinary expenditure	1.07
Special expenditure on :—	
(1) Buildings for additional police	1.24
(2) Improvements to roads, etc., inclusive of provision for a grant of Rs 2.88 lakhs to the funds of the notified area for various public improvements	3.84
(3) Preservation of antiquities . . . . .	.35
	5.43
	6.50

191. Excluding Delhi the total Revised estimate for the current year exceeds the Budget by Rs 52.27 lakhs. Of this increase, Rs 47 lakhs represent outlay in connection with the temporary buildings required for the Government of India at Delhi; and the remainder is due to a higher payment of leave allowances in England and to certain pressing demands, *e.g.* the purchase of a building for the Currency Office at Madras and the extension of the salt golahs at Sulkea, for which no provision was made in the Budget. The main details of the expenditure of Rs 47 lakhs on Temporary Delhi in the current year are given below, the figures being in approximate lakhs :—

Buildings : Secretariat offices and Council Chamber	8
Quarters for Indian clerks and press workmen	7
Conversion of Circuit House into a temporary Government house	4
Housing of Viceregal staff	3
Quarters for additional members of the Imperial Legislative Council at Metcalfe House	2
Housing of officers	2
Press buildings	1
	27
Compensation for land required for temporary works	4
Establishments	3
Electric lighting	3
Furniture	2
Medical and sanitary arrangements including drainage and sewerage	3
Water-supply	1
Roads in temporary works area	1
Tools and plant	1
Other miscellaneous items	2
	47

Budget, 1913-14.

192. In 1913-14 the total Imperial grant has been fixed at Rs 111.57 lakhs, exclusive of Rs. 3.53 lakhs allotted for petty expenditure incurred in the Civil Department in the several minor administrations, and of sums

aggregating Rs. 46.30 lakhs to be spent by the administrations of North-West Frontier Province (Rs. 31.60 lakhs), Baluchistan (Rs. 8.20 lakhs) and Delhi (Rs. 6.50 lakhs). The purposes to which this grant of Rs. 111.57 lakhs will be applied are shown below:—

		Lakhs of Rupees.
(a) Ordinary grant:—		
(1) Establishment and Tools and Plant and Suspense		17.61
(2) Repairs		18.75
(3) Works in progress		20.27
(4) New Works:—		
(a) Costing up to Rs. 5,000		9.55
(b) Costing more than Rs. 5,000		17.84
(5) Payments in England on stores, furlough allowances, etc.		12.81
(6) Reserve provision for archaeological expenditure		1.00
(7) Reserve provision for other unforeseen expenditure		5.49
		<hr/> 103.82
(b) Special grant for temporary buildings at Delhi:—		
(1) New works (mainly improvement of quarters for press workmen).		2.25
(2) Repairs (including rents of leased bungalows and taxes).		2.75
(3) Electric lighting		2.25
(4) Establishment		1.00
		<hr/> 8.25
		<hr/> 111.57

193. The following is a list of the new works and works in progress in which it is probable that allotments of Rupees one lakh or more will be made from the ordinary grant in the ensuing year:—

Provinces.	Name of Works.	Amount of grant.
		Rs.
India (General)	New Jail at Secunderabad	1,00,000
	Radio station at Bangalore	1,50,000
Central Provinces	Postal building at Nagpur	1,50,000
Burma	Customs House, Rangoon	1,50,000
Do.	Telegraph office, Rangoon	1,50,000
Bengal	Extension of Salt golas, Sulkea	1,50,000
Do.	Extension of Central Telegraph Office, Calcutta	3,00,000
Do.	Reconstruction of new Stamps and Stationery Office, Calcutta	1,50,000
Punjab	New Council Chamber, Simla	1,34,000
Bombay	Customs House, Karachi	1,50,000
Do.	Do. do., Bombay	3,00,000
Do.	Currency Office, Bombay	1,50,000

194. In the Budget estimate of the North-West Frontier Province for 1913-14 provision has been made for special expenditure for the improvement of roads and for certain works required in connection with the conversion of the Border Military Police to Frontier Constabulary. The Delhi Budget for next year includes provision for the following special items besides a reserve allotment of Rs. 50 lakh:—

	Lakhs of Rupees.
(1) Improvement to roads, etc.	3.75
(2) New police buildings	1.00
(3) Archaeological expenditure	.25
	<hr/> 5.00

(b) India—Provincial.

Revised, 1912-13.

195. The total Revised estimate for 1912-13 exceeds the Budget provision by R24 94 lakhs. The increase is, however, nominal and is caused by the record under this head of a portion of the expenditure from the special Imperial grants for education, sanitation and other beneficial services, for which provision was made elsewhere in the Budget. The total outlay of this class will amount to about R79 lakhs; and excluding this sum, the Revised estimate under Civil Works falls short of the Budget by about R54 lakhs. The real saving is larger, for a portion of the expenditure against some of the ordinary grants provided in the Budget under Education, Medical and other heads, is recorded in the accounts under Civil Works. Considerable lapses in the grants provided under the latter head are expected in the Punjab (about R25 lakhs), where it will be impossible to push through the heavy programme of new roads and buildings contemplated in the Budget; in Bihar and Orissa (about R15 lakhs) mainly in the allotments for special works at Bankipur and Ranchi; in Bengal (about R10 lakhs) owing to non-utilisation of a lump provision of R3 61 lakhs for grants to district boards and slower progress of work on new buildings; in Madras (about R10 lakhs) where the allotments for new buildings and for water-supply and drainage schemes will not be fully utilised owing to delay in the preparation of proper estimates and in the acquisition of site, and to other reasons; and in Burma where the Local Government has decided to save for future expenditure R9½ lakhs of the special Imperial grant given in 1911-12 for the development of communications. In the United Provinces also, lapses of about R5 lakhs are expected mainly in the allotments for the Lucknow Medical College and Allahabad High Court buildings; but it is probable that the money will be utilised for other purposes. In Assam and Bombay alone there will be any real excess over the Budget grants. In the former province a vigorous programme for the improvement of communications has been started, while considerable outlay is also being incurred in connection with frontier roads. In Bombay an additional grant of R3 lakhs has been sanctioned for urgent minor works.

196. The table below compares the details of the grants for 1913-14 in the various provinces, so far as settled at present with the probable expenditure in the current year.

REVISED, 1912-13.

[Lakhs of Rupees.]

PROVINCES.	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items.	Allotments from discretionary Imperial grant.	TOTAL.
	Local Boards and Municipalities.	Other local bodies.	Original works.	Repairs.	Establishment charges.			
1. Central Provinces	2.20	...	32.29	20.48	9.72	1.69	...	66.38
2. Burma	3.84	...	27.50	32.50	17.50	1.96	...	83.30
3. Assam	5.48	...	20.51	10.56	5.00	.76	...	42.31
4. Bengal	20.51	13.00	42.96	16.52	10.57	1.38	...	104.94
5. Bihar and Orissa	10.27	...	37.22	5.85	7.00	.85	...	61.19
6. United Provinces	9.59	...	36.76	21.71	8.79	1.20	...	78.05
7. Punjab	7.89	...	32.99	15.28	8.99	2.66	...	67.01
8. Madras	62.38	22.56	46.95	8.24	12.60	1.54	...	154.21
9. Bombay	18.49	...	49.46	19.31	12.89	3.52	...	98.67
TOTAL	185.45	35.56	326.64	150.40	92.46	15.68	...	756.01

BUDGET, 1913-14.

[Lakhs of Rupees.]

PROVINCES.	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items.	Allotment from discretionary Imperial grant.	TOTAL.
	Local Boards and Municipalities.	Other local bodies.	Original works.	Repairs.	Establishment charges.			
1. Central Provinces	2.27	...	32.01	21.74	10.00	1.33	2.50	69.88
2. Burma	10.04	...	43.38	34.20	1.00	1.96	4.00	110.58
3. Assam	7.01	...	11.76	11.43	6.12	.81	2.50	39.63
4. Bengal	16.53	13.00	42.96	16.30	10.57	1.04	4.00	104.50
5. Bihar and Orissa	9.02	...	50.07	6.83	7.25	.82	4.00	76.01
6. United Provinces	4.29	...	29.23	21.46	9.55	1.72	4.00	70.25
7. Punjab	7.65	...	63.41	16.91	8.30	4.36	4.00	103.61
8. Madras	66.12	18.50	41.60	7.81	12.84	2.98	4.00	156.85
9. Bombay	8.02	...	43.77	20.30	14.28	2.26	4.00	92.63
TOTAL	130.95	31.50	361.19	156.02	96.01	17.28	33.00	825.95

197. Of the total Budget grant of Rs25 95 lakhs proposed for 1913-14 Rs33 lakhs represent the portion (*viz.*, about one-third) of the discretionary grant of Rs100 lakhs from Imperial revenues (*vide* paragraph 23) which has been made available for expenditure in the ensuing year. Lump allotments have been added under this head as shown in the table in the preceding paragraph, from which each Local Government will be at perfect freedom to make necessary re-appropriations for any schemes to which it may decide to apply the funds placed at its disposal.

Budget, 1913-14.

198. The total provision for grants to Local Boards and Municipalities in 1913-14 is Rs4 5 lakhs less than the similar expenditure in 1912-13. There is an increase of Rs6 20 lakhs in Burma in consequence of a lump allotment of the entire unexpended balance of the old Imperial subvention for sanitation; of Rs3.74 lakhs in Madras where provision has been made for large grants to local boards for roads, bridges and protected wells in rural areas; and of Rs1.53 lakhs in Assam where it is contemplated to make increased grants to local boards for the improvement of communications. But these increases are more than counterbalanced by reductions in the other provinces. The decreases in the grants in Bengal, Bihar and Orissa, and the United Provinces are caused by lump reductions which have been made to provide for the discontinuance of certain contributions in connection with the surrender to rural boards of the amounts which are now appropriated for Provincial use from the cess on land (*vide* paragraph 16). In the Punjab, also, a similar reduction has been made; but it is nearly counterbalanced by a lump allotment of Rs2 lakhs for feeder roads. In Bombay, the Revised estimate for the current year includes a payment of Rs3.91 lakhs to municipalities for special sanitation schemes out of the provision made for this purpose in the Budget under the medical head (see paragraph 122); and the absence of this special payment as well as a smaller provision for the improvement of water-supply in districts affected by the scarcity account for the decrease of Rs5.47 lakhs in the Budget of 1913-14 as compared with the Revised for 1912-13.

199. The figures shown under "Grants to other local bodies" consist of contributions to the Chittagong Port Trust (Rs1.5 lakhs), the Calcutta Improvement Trust (Rs11.50 lakhs), the Madras Corporation (Rs12.5 lakhs) and the Madras Port Trust (Rs6 lakhs). The second and third of these contributions represent grants from Imperial revenues passed through the Provincial accounts.

200. A higher provision for repairs has been made in most of the provinces to meet the requirements of new roads and buildings. The grant for "Original works" in Burma includes the unspent balance (Rs9½ lakhs) of the

Imperial subvention for the development of communications which was given last year and ₹20 lakhs out of the similar contribution which it is proposed to make in the current year. In the other provinces, the prosperous condition of provincial finances has again made it possible for the Local Governments to allot large sums in their Budgets for 1913-14 for new roads, buildings and other public improvements. Provision for an unusually heavy programme has been made in the Punjab where the provincial balances have been very largely swelled in consequence of the windfall received from the sale of proprietary rights in canal colonies; and the grant for 1913-14 is very nearly double the probable outlay in the current year. Large sums have been allotted for additional roads, official residences at Lahore and other places, police buildings, the enlargement of the Civil Secretariat building, and other public improvements. In Bihar and Orissa, a provision of ₹20 lakhs has been made for special works at Bankipur. The Madras Budget includes ₹4.63 lakhs for buildings required in connection with the Meyer scheme for the redistribution of districts.

REVENUE.

(a) Imperial.

Revised, 1912-13.

201. The revenue in the current year is likely to exceed the Budget estimate by ₹3.39 lakhs owing to a credit of ₹2.21 lakhs for earthwork done by the Public Works department for railways, special receipts from the sale of buildings, and the recovery of rents on account of the temporary quarters

Budget, 1913-14.

occupied by Government officials at Delhi. The absence of these special receipts explains the decrease of ₹2.66 lakhs in the Budget for 1913-14 as compared with the Revised estimate for the current year.

(b) Provincial.

Revised, 1912-13.

202. The total Revised estimate for 1912-13 will fall short of the Budget by ₹4.19 lakhs. A large decrease of ₹7.19 lakhs in Bengal caused by the non-realisation of any portion of the sale-proceeds of the Sibpur College buildings is partly counterbalanced by increased receipts of ₹1.41 lakhs and ₹1.25 lakhs respectively in Bombay and the United Provinces from sale of buildings, old materials and other sources. The Budget estimate for 1913-14 provides

Budget, 1913-14.

generally for normal receipts in all the provinces.

XXXII and 46.—ARMY.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		1913-1914. Budget.
				Budget.	Revised.	
EXPENDITURE.	R	R	R	R	R	R
INDIA—						
<i>Effective Services—</i>						
Administration	66 33,250	66 33,360	69 23,904	68 55,270	69 54,000	69 51,890
Military Accounts	26 12,931	29 05,030	29 15,549	28 58,380	28 89,000	28 92,650
Regimental Pay, etc.	12 27,98,940	12 36,87,512	12 45,65,223	12 23,53,880	12 19,55,600	12 27,71,940
Supply and Transport	3 21,13,557	3 13,62,808	3 01,50,769	3 12,33,840	3 28,55,000	3 16,46,030
Veterinary	4 70,215	4 83,010	4 93,567	4 98,100	5 00,000	5 00,040
Clothing	14 76,415	12 67,622	12 58,800	15 45,840	15 44,000	15 35,800
Remounts	50 89,503	58 56,219	47 13,862	48 81,530	48 55,000	50 31,810
Medical Services	58 96,437	59 31,605	57 63,758	59 05,120	57 64,000	58 87,100
Medical Stores	3 32,415	4 71,111	5 65,779	4 18,090	5 39,000	4 78,320
Ordnance	1 01 58,145	90 19,530	88 17,906	88 24,480	97 51,000	93 03,710
Ecclesiastical	4 24,433	4 14,360	4 17,979	4 25,780	4 40,000	4 37,800
Education	11 85,737	12 71,489	12 52,272	12 50,490	12 93,000	13 23,700
Compensation for food, etc.	62 66,369	48 22,562	48 96,685	49 29,660	55 95,000	48 65,560
Miscellaneous Services	17 68,202	24 82,495	19 22,432	26 21,000	27 04,000	22 51,240
Hutting	7 31,012	4 39,805	3 04,955	2 00,000	6 99,000	2 00,000
Conveyance by road, river and sea	7 96,538	8 02,827	8 74,556	14 20,420	14 71,000	13 04,340
Conveyance by rail	36 75,923	37 76,399	43 85,239	36 96,750	39 04,000	44 12,690
Cantonments	18 22,530	16 02,327	13 63,144	12 56,960	13 80,000	28 24,340
Unadjusted Expenditure	—6 19,650	8 08,319	—1 52,782	...	...	...
TOTAL	R 20,31,33,282	20,41,48,426	20 84,03,972	20,15,75,000	20,51,01,000	20,36,18,000
<i>Non-effective Services—</i>	R 1,02,58,085	1,05,14,653	1,04,85,675	1,04,81,000	1,06,12,000	1,06,40,000
TOTAL INDIA	R 21,33,91,367	21,46,63,079	21 88,89,647	21,20,56,000	21,57,13,000	21,42,58,000
Equivalent in sterling	£ 14 220,091	14,310,872	14 592,643	14,187,100	14,380,900	14 253,900
ENGLAND—	£	£	£	£	£	£
<i>Effective Services—</i>						
Payments to War Office for British Forces	916,057	835,055	914,000	935,000	941,800	947,000
Furlough allowances, etc., of British Forces	140,412	135,116	135,900	143,000	140,000	139,000
Consolidated clothing allowance of British soldiers . . . . .	...	17 104	48 400	15 200	32 200	15 200
Furlough allowances Indian Service	354 527	372 824	363 216	37 000	360,000	360,000
Indian Troop Service	271 685	236 927	273 947	231 500	266,700	307 900
Other heads	39 660	132 846	61 824	104 000	125 000	105 500
Clothing Stores	104 754	53 706	56 676	54 800	54 800	87 800
Ordnance and Miscellaneous Stores	249 225	268 064	340 189	362 500	538 500	539 300
Medical Stores	78 627	86 247	104 612	89 800	96 000	90 400
Supply and Transport Stores	40 548	24 755	51 005	40 500	54 000	48 400
Operations in Persian Gulf (Stores)	18,287	9 896	50 620	17 000	45 200	50 000
Stores taken to India with Troops . . . . .	...	83,579	36,825	33,300	35,300	82,300
TOTAL	£ 3,211,963	2,836,229	2,439,364	2,416,600	2,692,500	2,723,000
<i>Non-effective Services—</i>						
Payments to War Office for British Forces	859 597	879 875	898 331	925 000	919,300	935 000
Pensions, Indian Service	1,434 100	1,432 801	1,431 735	1,430 000	1,437 000	1,435 000
Other heads	169,411	172,003	174,473	176,000	179,000	179,000
TOTAL	£ 2,463,108	2,484,679	2,504,539	2,531,000	2,535,300	2 549,000
TOTAL ENGLAND	£ 4,675,090	4,820,908	4,943,903	4,947,600	5,227,800	5,272,000
TOTAL EXPENDITURE	£ 18,901,181	19,131,780	19,536,546	19,084,700	19,608,700	19,555,900
RECEIPTS.	R	R	R	R	R	R
India	R 84,75,854	95,94,755	1,04,91,423	1,19,42,000	1,23,78,000	1,22,71,000
Equivalent in sterling	£ 565,057	689,650	699,428	796,100	825,200	818,100
England	£ 412,671	418,999	479,938	558,500	560,300	368,600
TOTAL RECEIPTS	£ 977,728	1,058,649	1,179,366	1,154,900	1,185,500	1,186,700
TOTAL NET EXPENDITURE	£ 17,923,453	18,073,131	18,357,180	17,929,800	18,423,200	18,369,200

*Revised, 1912-13,
compared with
Budget, 1912-13.
Expenditure—
India.*

203. The Revised estimate of expenditure in India anticipates an excess of Rs 36.57 lakhs (£243,800) over the Budget provision of Rs 21.20.56 lakhs (£14,137,100). Of this excess the food charges account for Rs 26.10 lakhs (£174,000) in consequence mainly of a rise in prices which was not anticipated when the Budget was framed; the provision in the latter was based on the probable actuals for 1911-12, so that the causes operating this year to keep up prices appear to be abnormal. The demand for military work parties in connection with the survey operations on the North-Eastern Frontier involves an extra outlay of Rs 8.09 lakhs (£53,900); while another unexpected call arose from the National Health Insurance Act, under which we had to meet a liability in respect of the British soldiers serving in India amounting to Rs 2.24 lakhs (£14,900). But for these three items which aggregate Rs 36.43 lakhs (£242,800), and represent unforeseen liabilities which came into operation after the 1st April 1912, the Budget anticipations of March last would have proved in the main fairly accurate.

Various other causes have contributed to additional expenditure on the one hand and savings on the other, which, however, practically balance each other. More prominent among the former may be mentioned a grant of Rs 3.00 lakhs (£20,000) towards laying in a reserve of fodder and of Rs 4.00 lakhs (£26,700) to purchase about 1,200 mules from the Argentine with the object of reducing the excessive number of aged mules now serving. The assumption by the State of the liability of housing silladar cavalry units, in return for their present contributions, has necessitated the writing off to expenditure of the outstanding cavalry lines loan of Rs 3.74 lakhs (£24,900); and additional assistance to the extent of Rs 1.25 lakhs (£8,300) has been given for the urgent repairs needed in the lines of Indian troops. Then the expenditure on account of the Army in India Committee is expected to reach Rs 1.50 lakhs (£10,000); railway charges are likely to be higher than anticipated by Rs 2.07 lakhs (£13,800); and some additional maxim gun and ordnance mules are being purchased at a cost of Rs 1.30 lakhs (£8,700). It has also been deemed expedient to procure certain local stores this year in reduction of next year's requirements, and to make an advance payment towards the annual grant-in-aid to cantonments; these anticipatory charges amount to Rs 7.88 lakhs (£52,500).

On the other hand, savings have accrued under several heads, notably in the pay and allowances of British troops to the extent of Rs 6.37 lakhs (£42,500); a lapse of Rs 4.88 lakhs (£32,500) occurred in the grant for the purchase of remounts; and our Ordnance expenditure shows a decrease of Rs 7.61 lakhs (£50,700), partially due to larger recoveries amounting to Rs 3.92 lakhs (£26,100) from the Home Government for stores and equipment taken by the additional troops sent to China at the close of 1911-12. The Indian estimates also have been relieved by Rs 0.93 lakh (£6,200) owing to the employment of certain troops in Somaliland at the expense of the Protectorate, and a saving of Rs 4.85 lakhs (£32,300) is anticipated in India in connection with the Arms Traffic Operations.

Home.

204. The total Army expenditure at Home shows an increase of £280,200, of which about £155,000 relates to the additional rifles found necessary and demanded during the year. The outlay at Home in connection with the Arms Traffic Operations has exceeded the Secretary of State's budget anticipations by £47,200, but, as stated above, there has been a saving of £32,300 in India. The outlay on the trooping service is expected to be £35,200 in excess of the budget provision owing to the larger number of voyages found necessary. Our ordinary store expenditure also rose by £59,300, partly on account of arrear charges. On the other hand, a saving is expected in the furlough allowances of officers of the Indian Service, and in connection with the re-armament of artillery and the provision of panoramic sights.

Receipts.

India and Home

205. The Revised estimate of receipts anticipates an improvement of £30,600 which practically all occurs in India, and is mainly due to larger payment issues and sales of ordnance stores, and to the credit now taken for the equipment, stores and animals sent to China with Indian units in 1911-12. On the other hand, the expected realizations by the disposal of surplus clothing stores have not been fully attained, and dairy produce sales have been less than was anticipated.

206. The net expenditure of the year is expected to be £493,400 more than the Budget provision, and may broadly be attributed to causes not in evidence when the estimate was framed in March last. *Net Expenditure*

207. The total provision for special or "Schedule" expenditure in the Budget of 1912-13 was R42 70 lakhs (£284,700), and it is anticipated that the actuals will amount to R58 74 lakhs (£391,600). An excess of £116,400 is expected in England, mainly due to an order having been placed for a large number of additional rifles on account of which about £155,000 will be paid this year, the difference being met from lapses due to non-compliance with the store demands put forward, notably in connection with the rearmament of the artillery now in hand and the supply of panoramic sights. This latter cause has retarded expenditure in India, where a lapse of £9,500 has occurred. *Special Expenditure.*

208. The more important measures and the outlay on each during the current year are stated below approximately, in the absence of full details of the Home expenditure on individual measures:—

	Expenditure in 1912-13.	
	Lakhs.	Equivalent in
	R	£
(I) Purchase of short rifles	33.64	224,300
(II) Rearmament of artillery	19.73	131,500
(III) New pattern bayonet for British troops	1.46	9,700
(IV) Panoramic sights for mobile artillery	1.11	7,400
(V) Increase of training grant	1.00	6,700

209. The Indian portion of the Army estimate for 1913-14 falls below the Revised estimate by R14 55 lakhs (£97,000). If we exclude the provision of R11 00 lakhs (£73,300) in 1913-14 for the acquisition of land for the new cantonment at Delhi, the decrease would be R25 55 lakhs (£170,300), and this may broadly be attributed to a variation of R26 10 lakhs (£174,000) in food charges as it has not been considered necessary to go beyond the Budget provision of the current year. Among other causes of decrease may be mentioned the following measures which have been specially sanctioned during the current year and do not find a place in next year's Budget—R3 00 lakhs (£20,000) incurred on a fodder reserve, R4 00 lakhs (£26,700) allotted for purchase of additional mules in the Argentine, remission of the loans outstanding against the Indian Cavalry line funds, R3 74 lakhs (£24,900), and the additional grant of R1 25 lakhs (£8,300) for the repair of the lines of Indian troops and followers. Anticipatory purchases of Ordnance and Supply and Transport stores and part payment in advance of the grant-in-aid to cantonments account for a decrease of R15 76 lakhs (£105,100), while the mustering out of the cavalry squadrons of the 42nd Deoli and 43rd Erinpura regiments produces an economy of R1 17 lakhs (£7,800) in pay charges. On the other hand, the pay and allowances of the army are R9 42 lakhs (£62,800) higher, the augmentation and regrading of the dairy and grass farms personnel and their larger operations account for an increase of R3 46 lakhs (£23,100); while for the purchase of remounts and ordnance mules an additional outlay of R6 19 lakhs (£41,300) is required. Railway charges show an expansion of R5 08 lakhs (£33,900) as the reliefs during the current year were on a low scale, and the provision for ordnance requirements is higher by R9 29 lakhs (£61,900) apart from the advance purchases referred to above. *Budget, 1913-14, compared with Revised, 1913-13. Expenditure—India.*

210. The Home estimates for 1913-14 are £44,200 more than the present year's Revised estimate. Our store demands are expected to cost £22,600 more, due to an increase in ordinary requirements owing mainly to depletion of stocks which more than counterbalances the decrease in Schedule expenditure, e.g., on short rifles. For the Indian Troop Service £41,200 more will be required, owing to the expected employment of hired transports on a larger scale and a smaller use of Royal Indian Marine vessels. An unusual payment of £17,000 for clothing allowance is not repeated next year, and the outlay in connection with the Arms Traffic Operations is £14,200 lower. *Home.*

211. The anticipated receipts in 1913-14 amount to R1,78 00 lakhs (£1,186,700), i.e., an increase of R0 18 lakh (£1,200) over the Revised. *Receipts. India and Home.*

Net Expenditure.

212. The net Army expenditure for 1913-14 is less than the Revised, 1912-13, by £54,000. Under India there is a decrease of £89,900, and under Home an increase of £35,900.

*Budget, 1913-14,
compared with
Budget, 1912-13.
India and Home.*

213. The gross estimated expenditure for 1913-14 is R29,33.38 lakhs (£19,555,900), or R70.68 lakhs (£471,200) above the Budget figure of the current year. Of this amount R22.02 lakhs (£146,800) occur in the Indian, and R48.66 lakhs (£324,400) in the Home estimates. The receipts show an improvement of R4.76 lakhs (£31,800), and the net Army expenditure for 1913-14 thus exceeds the original estimate for 1912-13 by R65.92 lakhs (£439,400).

*Special
Expenditure.*

214. The expenditure on Schedule measures incorporated in the Budget of 1913-14 is R64.00 lakhs (£426,700), as compared with R58.74 lakhs (£391,600) in the Revised, and R42.70 lakhs (£281,700) in the Budget 1912-13. The following are the more important measures proposed to be undertaken:—

		Further expenditure proposed in 1913-14 (India and Home).	
		Lakhs.	Equivalent in
		R	£
(a) Measures in progress.			
(1)	Rearmament of artillery	21.76	145,100
(2)	Purchase of short rifles	17.85	119,000
(3)	Panoramic sights for mobile artillery	1.40	9,300
(4)	Light entrenching tools	1.17	7,800
(5)	Web equipment	0.97	6,500
(6)	Extension of dairies	0.80	5,300
(7)	Wireless telegraph equipment	0.65	4,300
(8)	New pattern sword	0.60	4,000
(b) New Measures.			
(9)	Formation of a School of Aeronautics	2.33	15,500
(10)	Acquisition of land for new cantonment at Delhi	11.00	73,300
(11)	Increase of pay of silladar grasscutters	1.18	7,900
(12)	Increase of training grant	1.00	6,700
(13)	Increase of pay of regimental followers	0.84	5,600
(14)	Increase of Army Bearer Corps	0.80	5,300
(15)	Increase and regrading of Farms personnel	0.60	4,000

XXXIII AND 46A.—MARINE.

		Account, 1909-10.	Accounts, 1910-11.	Accounts, 1911-12.	1912-13.		1913-14, Budget.
					Budget.	Revised.	
EXPENDITURE.							
India	R	37,79,010	35,64,182	37,61,989	34,35,000	37,92,000	34,01,000
Equivalent in sterling	£	251,984	237,612	250,796	229,000	252,800	226,700
England	£	209,228	208,255	199,982	218,100	224,000	251,600
Total	£	461,157	445,867	450,728	447,100	476,800	478,300
RECEIPTS.—							
India	R	12,51,892	13,76,810	12,73,487	13,66,000	13,17,000	14,74,000
Equivalent in sterling	£	83,460	91,787	84,900	91,100	87,800	98,300
England	£	...	...	...	...	...	...
Total	£	83,460	91,787	84,900	91,100	87,800	98,300
NET EXPENDITURE	£	377,697	354,080	365,828	356,000	389,000	380,000

215. The total expenditure (India and Home) exceeds the Budget by £29,700, and there is a fall in the receipts to the extent of £3,300; the net expenditure is thus £33,000 more than the Budget.

The increase in Indian expenditure is due chiefly to the advance purchase of local stores, to the chartering of a private steamer to convey a mule corps from Madras to Burma owing to our Royal Indian Marine transports being fully employed elsewhere, and to coal for the subsidised vessels for which no provision was made in the Home store estimates having been supplied on payment from the stock maintained for the Arms Traffic Operations. Larger demands of stores account for the higher Home expenditure. The decrease in receipts in India is largely due to smaller recoveries from the Imperial Government for the hire of Royal Indian Marine vessels.

216. The Budget included £750 for the provision of a ferry barge at Calcutta. This was ultimately found unnecessary, but an expenditure of £3,400 had to be incurred in providing additional life boats for the Royal Indian Marine transports.

217. The Budget for 1913-14, as compared with the Revised of 1912-13, shows an increase of £1,500 in expenditure, and an increase of £10,500 in receipts, or a net decrease of £9,000. Omitting the transactions in connection with the purchase of advance stores and the chartering of a private steamer to convey a mule corps to Burma, referred to above, the Budget for next year would be Rs 60 lakhs (£24,000) more than the probable actuals this year. Of this increase, £27,600 occurs at home mainly for higher store demands owing to depletion of stocks, while the Indian provision is lower by £3,600. Larger receipts are anticipated for services rendered and stores supplied by the dock-yards.

No special expenditure is proposed in 1913-14

*Revised, 1912-13,
compared with
Budget, 1912-13.
Expenditure,
Receipts and Net
Expenditure.
India and Home.*

*Special Expendi-
ture.*

*Budget, 1913-14,
compared with
Revised, 1912-13.
India and Home.*

*Special Expendi-
ture.*

XXXIV and 47.—MILITARY WORKS.

		Accounts, 1909-10.	Accounts, 1910-11.	Accounts, 1911-12.	1912-13.		1913-14. Budget.
					Budget.	Revised.	
ORDINARY EXPENDITURE.							
India	R	95,09,513	99,66,267	96,54,399	95,23,000	95,75,000	97,24,000
Equivalent in sterling .	£	633,968	664,418	643,627	634,900	638,300	648,300
England	£	19,041	17,379	22,120	11,100	21,700	14,300
TOTAL	£	653,009	681,797	665,747	646,000	660,000	662,600
RECEIPTS.							
India	R	11,36,600	10,58,888	11,81,866	10,80,000	11,00,000	11,40,000
Equivalent in sterling .	£	75,773	70,593	78,791	72,000	73,300	76,000
England . . . . .	£	...	...	...	...	...	...
TOTAL	£	75,773	70,593	78,791	72,000	73,300	76,000
Net expenditure, Ordinary	£	577,236	611,204	586,956	574,000	586,700	586,600
SPECIAL DEMANDS EXPENDITURE.							
India	R	28,47,665	31,09,187	34,31,705	31,35,000	31,84,000	42,15,000
Equivalent in sterling .	£	189,844	207,279	228,780	209,000	212,300	281,000
England	£	15,489	11,361	15,130	5,500	8,300	5,500
TOTAL	£	205,333	218,640	243,910	214,500	220,600	286,500
TOTAL NET EXPENDITURE	£	782,569	829,844	830,866	788,500	807,300	873,100

*Revised, 1912-13,
compared with
Budget, 1912-13,
India and Home.*

*Ordinary
Expenditure.*

Receipts.

*Special Demands.
Expenditure.*

Net Expenditure.

*Budget, 1913-14,
compared with
Budget, 1912-13,
India and Home.*

*Ordinary
Expenditure.*

Receipts.

Special Demands.

Expenditure.

Net Expenditure.

218. Under this head the Ordinary expenditure, and the expenditure on Military Works Schedule (Special Demands) measures, are separately compiled in the ordinary course of accounting. Under Ordinary expenditure the Revised anticipates an excess of £14,000, including an additional grant of R2 00 lakhs (£13,300) given for urgent repairs.

219. The Military Works receipts represent the rents derived from military quarters, recoveries for water supply and electrical power, the sale-proceeds of stores, and with effect from the 1st October 1912 the rental and repair recoveries from silladar cavalry units whose lines have been taken over by the Military Works Services. The improvement of R20 lakh (£1,300) is mainly due to the new recoveries from silladar regiments.

220. Under Special Demands there is an excess of R91 lakh (£6,100), mainly due to funds becoming available to admit of the acceleration of works in progress. The bulk of the expenditure has been applied to the improvement of the accommodation of Indian troops and followers (£82,700), to buildings in progress at Risalpur, Murree Hills, Kirkee, Takdah, Dacca and Rajkot, to the provision of improved water supply arrangements and of better storage accommodation for cordite at certain places.

221. On Military Works expenditure as a whole, a net increase of R2 82 lakhs (£18,800) is expected.

222. The Ordinary Military Works grant for 1913-14 has been fixed at R99 38 lakhs (£662,600), or R2 49 lakhs (£16,600) more than in 1912-13.

The allotment proposed for 1913-14 represents the normal accepted grant for this head, while that of 1912-13 was restricted by a curtailment of works which cannot be repeated.

223. The anticipated increase of R60 lakh (£4,000) in receipts, allows for the new receipts from silladar cavalry units, and for some expansion in rents and water rates.

224. The provision made for Special Demands, namely, R42 98 lakhs (£286,500) is R10 80 lakhs (£72,000) more than that of 1912-13. The bulk of this expenditure has been allotted to the prosecution of the works mentioned in paragraph 220 including R12 75 lakhs (£85,000) for the lines of Indian troops under reconstruction, R5 00 lakhs (£33,300) for buildings in the new cantonment at Delhi, R3 47 lakhs (£23,100) for rentable quarters for officers and subordinates, R2 02 lakhs (£13,500) for the improvement of the water supply arrangements at various stations, R1 46 lakhs (£9,700) for the accommodation of British troops in the hills, and R0 62 lakh (£4,100) for aviation buildings.

The allotments for new works amount to R12 80 lakhs (£85,300).

225. The net expenditure proposed in 1913-14 is thus R12 69 lakhs (£84,600) more than the Budget figure for 1912-13, represented by an increase of R1 89 lakhs (£12,600) under Ordinary, and of R10 80 lakhs (£72,000) under Special Demands.

47A.—SPECIAL DEFENCES.

		Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		1913-1914, Budget.
					Budget.	Revised.	
EXPENDITURE.							
India	R	82,934	38,785	40,570	1,75,000	1,00,000	2,62,000
Equivalent in Sterling	£	5,529	2,586	2,705	11,600	6,600	17,400
England	£	23,075	5,401	2,001	8,600	9,300	7,100
TOTAL		28,604	7,987	4,706	20,200	15,900	24,500

Revised, 1912-13.

Budget, 1913-14.

Special Expenditure.

226. The Revised shows a decrease due to delay in the supply of stores from England.

The allotment in 1913-14 is mainly required for works in progress.

The entire charges are treated as Special.

MILITARY SERVICES: SUMMARY.

		Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		1913-1914. Budget.
					Budget.	Revised.	
EXPENDITURE—							
India	R	22,96,10,489	23,13,41,500	23,57,78,260	22,83,24,000	23,23,64,000	23,18,60,000
Equivalent in Sterling	£	15,307,366	15,422,767	15,718,551	15,221,600	15,490,900	15,457,300
England	£	4,941,918	5,063,304	5,183,086	5,190,900	5,491,100	5,550,500
Total expenditure	£	20,249,284	20,486,071	20,901,637	20,412,500	20,982,000	21,007,800
RECEIPTS—							
India	R	1,08,64,346	1,20,30,473	1,29,46,776	1,43,88,000	1,47,95,000	1,48,85,000
Equivalent in Sterling	£	724,290	802,081	863,119	959,200	986,300	992,400
England	£	412,671	4,8,999	479,938	358,800	360,300	368,600
Total Receipts	£	1,186,961	1,221,029	1,343,057	1,318,000	1,346,600	1,361,000
NET EXPENDITURE	£	19,112,323	19,265,042	19,558,580	19,094,500	19,635,400	19,646,800

227. Summarising, the total net Military expenditure during the current year is expected to exceed the restricted Budget of 1912-13, by R81.14 lakhs (£540,900), and the net provision for the coming year is estimated at R82.86 lakhs (£552,300) over the present year's budget. In the main, the increase in the current year may be ascribed to—

Liabilities incurred after Budget, 1912-13, was closed.

	Lakhs of R	£
Additional Schedule expenditure, mainly for rifles	16.71	111,400
Purchase of additional mules	4.00	26,700
Reserve of fodder	3.00	20,000
Remission of loans outstanding against Indian Cavalry line funds	3.74	24,900
Contribution under the National Insurance Act	2.24	14,900
Expenditure in connection with the 3 Military work parties on the North-Eastern Frontier	8.09	53,900

Other increases.

	Lakhs of R	£
Additional outlay on ordinary Home Army stores, partly due to arrears	8.90	59,300
Larger expenditure in connection with the Arms Traffic Operations	2.23	14,900
Increased food charges mainly on account of rise in prices	26.10	174,000
More ordinary Marine charges in India	3.17	21,100
Addition to the ordinary grant for Military Works	2.10	14,000
	80.28	535,100

The net increase in 1913-14 may be roughly explained as follows:—

	Lakhs of R	£
Restoration of the temporary reductions—ordinary and schedule—made in the Budget, 1912-13	26.43	176,200
Acquisition of land and commencement of building operations in connection with the new cantonment at Delhi	16.00	106,700
Additional Home Ordinary store demands	28.00	186,600
Additional Special or Schedule provision	5.36	35,700
Contribution under the National Health Insurance Act	3.22	21,500
Increased relief grant	2.44	16,300
	81.45	543,000

CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION AND OTHER WORKS NOT CHARGED TO REVENUE.

RAILWAY CONSTRUCTION.

Revised, 1913-13.

228. In the Budget for 1912-13, a sum of R13.50 lakhs was allotted for expenditure on Railway Construction for which the Government of India undertake financial responsibility. During the course of the year the grant was raised to R15,76.41 lakhs of which R76.41 lakhs were specially added to meet the pressing demand for wagons. Special efforts were made during the year to avoid the heavy lapses in grants which have taken place in recent years; and as a result, the bulk of the enhanced grant is expected to be utilised, the Revised estimate standing at R15,09.62 lakhs. Of the total lapse of R66.79 lakhs, R58.11 lakhs are expected in the special grant for wagons.

Budget, 1913-14.

229. For 1913-14 the programme of Capital outlay on Railway Construction has been placed at R18 crores, i.e., about R3 crores higher than the probable expenditure in the current year. Of this sum about R2 crores have been earmarked for the supply of additional wagons.

230. The distribution of the total expenditure on Railway Construction between State and Companies' agency in each of the three years from 1911-12 to 1913-14 is as follows:—

	Accounts, 1911-1912.	1912-1913.		1913-1914, Budget.
		Budget.	Revised.	
1. Outlay on State Lines :				
(a) India	R 7,26,11,790	8,38,01,000	9,66,00,000	11,40,53,000
	£ 4,840,786	5,586,700	6,440,000	7,603,500
(b) England	£ 2,140,598	2,250,000	2,502,000	2,509,900
TOTAL	£ 6,981,384	7,836,700	8,942,000	10,113,400
2. Outlay of Companies :				
(a) India	R 39,16,391	27,80,000	14,82,000	9,85,000
	£ 261,093	185,400	98,800	65,700
(b) England	£ 671,916	977,900	1,023,300	1,820,900
TOTAL	£ 933,009	1,163,300	1,122,100	1,886,600
Total of Programme	£ 7,914,393	9,000,000	10,064,100	12,000,000

The following amounts of outlay in England on account of purchased lines worked by Companies are included in the Indian figures under outlay on State lines:—

£2,152,576 3,240,500 3,481,700 4,359,200

The details of the Budget grant for 1913-14 are shown below :—

[Lakhs of rupees.]

	OPEN LINE.			CONSTRUCTION OF	
	Rolling Stock.	Other items.	Total.	Lines in progress.	New lines.
I.—OUTLAY ON STATE RAILWAYS:—					
1. Assam-Bengal :—					
(i) Open line	32.50	10.30	42.80	...	...
(ii) Bhairab Bazar-Tangi . . . . .	...	...	...	17.86	...
(iii) Kalaure-Silhet . . . . .	...	...	...	7.00	...
2. Bezwa Extension . . . . .	...	.02	.02	...	...
3. Bombay, Baroda and Central India :—					
(i) Main line	79.51	120.78	200.29	...	...
(ii) Broach-Jambusar . . . . .	...	...	...	4.00	...
(iii) Bivana-Agra . . . . .	...	...	...	.51	...
4. Burma Extensions :—					
(i) Open line . . . . .	...	1.00	1.00	...	...
(ii) Southern Shan States . . . . .	...	...	...	35.61	...
5. Dhoke-Kurnool . . . . .	...	.05	.05	...	...
6. East Indian :—					
(i) Open line	91.78	69.26	161.04	...	...
(ii) Bokaro-Ramgarh . . . . .	...	...	...	4.52	...
(iii) Katwa-Barharwa . . . . .	...	...	...	9.24	...
7. Eastern Bengal System :—					
(i) Open line	52.14	79.74	131.88	...	...
(ii) Rajabhatkhawa-Dalsingpara . . . . .	...	...	...	.51	...
(iii) Rangin-Tangla . . . . .	...	...	...	.00	...
(iv) Singhjani-Fulchhari . . . . .	...	...	...	6.71	...
8. Great Indian Peninsula System :—					
(i) Main line	119.40	169.49	288.89	...	...
(ii) Itarsi-Nagpur, etc. . . . .	...	...	...	25.37	...
(iii) Agra-Delhi Chord . . . . .	...	1.60	1.60	...	...
(iv) Bhopal . . . . .	...	.22	.22	...	...
(v) Harbour Branch Extension . . . . .	...	...	...	13.02	...
9. Jodhpur-Hyderabad (British Section) . . . . .	...	1.25	1.25	...	...
10. Lower Ganges Bridge . . . . .	...	...	...	88.00	...
11. North Western :—					
(i) Main line	136.76	85.42	222.18	...	...
(ii) Trans-Indus (Kalabagh-Bannu, etc.) . . . . .	...	...	...	3.43	...
(iii) Sarai Kala-Havelian . . . . .	...	...	...	3.50	...
(iv) Jakhal-Hissar . . . . .	...	...	...	2.04	...
(v) Jullundur-Hoshiarpur . . . . .	...	...	...	1.90	...
12. Oudh and Rohilkhand :—					
(i) Main line (including Allahabad-Rae Bareilly-Cawnpore and Dhakia-Sambhal Railways)	42.06	30.41	72.47	...	...
(ii) Cawnpore-Banda and Sumerpur-Belatal Branch . . . . .	...	...	...	18.00	...
13. South Indian System—					
(i) Main line	46.80	63.10	109.90	...	...
(ii) Coonoor-Ootacamund	2.80	.83	3.63	...	...
(iii) Tinnevely-Qailon—British Section . . . . .	...	.05	.05	...	...
(iv) Do. Native State Section . . . . .	...	.02	.02	...	...
14. Tirhoot and extensions :—					
(i) Open line	4.58	10.29	14.87	...	...
(ii) Samastipore-Roserah . . . . .	...	...	...	.99	...
(iii) Roserah-Shakarpur-Khagaria . . . . .	...	...	...	7.04	...
15. Payments to Bengal-Nagpur Railway Company for capital stock respecting which the holders exercised the option of transfer to the Secretary of State for India . . . . .	...	.71	.71	...	...
16. Reserve . . . . .	...	13.40	13.40	...	...
	608.33	657.94	1,266.27	250.75	...
II.—OUTLAY OF INDIAN RAILWAY COMPANIES:—					
1. Bengal-Nagpur	108.30	41.07	149.37	30.57	...
2. Burma	18.95	36.15	55.10	...	...
3. Lucknow-Bareilly . . . . .	...	.68	.68	...	...
4. Madras and Southern Mahratta	29.54	24.08	53.62	...	...
	151.79	100.62	252.41	30.57	...

231. The policy of devoting the greater part of the programme grant to the improvement of open lines has been maintained, and an allotment of Rs 15,18 08 lakhs made for open line works and rolling stock. The heavy demands of open lines have made it impossible to allot any portion of the increased grant to the construction of new lines; but funds to the extent of Rs 2,81 32 lakhs have been provided for lines under construction to permit of a reasonable rate of progress being maintained on them.

232. The figures in the table in paragraph 230 do not include the expenditure on Protective Railways, met from the Famine Insurance grant, nor of Branch line Companies. Including this expenditure, and also some small expenditure from Provincial revenues, the total outlay on Railway Construction in the three years is as follows :—

	Accounts, 1911--1912.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
	Rs	Rs	Rs
Total as in preceding table . . .	11,87,15,888	15,09,62,000	18,00,00,000
Famine Protective Lines . . .	6,64,132	6,58,000	1,29,000
Branch Lines . . .	8,02,819	10,93,000	24,25,000
Provincial State Line . . .	12,535	61,000	82,000
<hr/>			
Grand total in Rupees . . .	12,01,95,374	16,27,74,000	18,25,86,000
Grand total in £ sterling at Rs 15 to the £	8,013,025	10,184,900	12,172,400

CONSTRUCTION OF PRODUCTIVE IRRIGATION WORKS.

233. The figures are—

	Accounts, 1911-12.	Budget, 1912-13.	Revised, 1912-13.	Budget, 1913-14.
Total in Rupees . . .	2,30,47,965	2,12,83,000	2,16,27,000	2,20,00,000
Equivalent in Sterling . .	1,586,531	1,415,500	1,441,800	1,466,700

234. The Budget grant of R212 33 lakhs has been raised to R216·27 lakhs in the Revised, owing to satisfactory progress on the Triple Canal scheme in the Punjab and on the Upper Swat River Canal, as well as to the commencement of work on the permanent headworks of the Ganges Canal at Hardwar for which no provision was made in the Budget. The grant in next year's Budget has been fixed at R220 lakhs. The following table shows the projects included in the programme of 1912-13 as now revised and in that of 1913-14, together with the amount to be spent on each :—

Name of Project.	Expenditure in	
	1912-13.	1913-14.
	R	R
<i>Canals in operation—</i>		
Mandalay Canal	1,000	3,000
Shwebo "	1,44,000	85,000
Ganges Canal, including Mat and Hathras branches and permanent head works	7,25,000	10,71,000
Lower Ganges Canal	62,000	45,000
Agra Canal	1,15,000	82,000
Eastern Jumna Canal	36,000	21,000
Western "	80,000	41,000
Upper Bari Doab "	—2,10,000	7,00,000
Sirhind Canal	1,09,000	1,25,000
Lower Chenab Canal	8,30,000	8,50,000
Lower Jhelum "	—34,000	1,00,000
Indus Inundation Canal	22,000	1,00,000
Godavari Delta	1,22,000	2,16,000
Kistna "	—25,000	6,000
Cauvery "	43,000	70,000
Periyar Project	18,000	31,000
Divi Island Project	8,000	12,000
Jamrao Canal	37,000	80,000
Other Projects	3,55,000	3,23,000
<i>Canals under construction—</i>		
Asola Mendha Tank works	1,58,000	1,26,000
Weinganga Canal	4,42,000	7,99,000
Mahanadi "	4,50,000	10,75,000
Mon Canals	1,38,000	88,000
Ye-u Canal	6,12,000	8,24,000
Twante Canal	12,08,000	14,00,000
Upper Chenab Canal	24,07,000	28,00,000
Upper Jhelum "	57,58,000	52,12,000
Lower Bari Doab Canal	41,00,000	33,00,000
Upper Swat River Canal	31,23,000	32,00,000
Nagavalli River Project	93,000	65,000
Gorai Canal . . . . .	...	50,000
Reserve . . . . .	...	11,00,000
Probable savings . . . . .	...	—15,00,000
TOTAL R	2,16,27,000	2,20,00,000
Equivalent in Sterling £	1,441,800	1,466,700

Of the total grant of R220 lakhs, about R180 lakhs will be allotted to canals under construction and the balance (*viz.*, about R40 lakhs) will be devoted to the completion and development of canals in operation. A major portion of the former sum will be again applied to push on work in connection with the

Triple Canal project in the Punjab and with the Upper Swat River Canal in the Frontier Province. Large allotments of Rs 14 lakhs and Rs 10.75 lakhs have also been made respectively for the Twante Canal in Burma and the Mahanadi Canal in the Central Provinces. A considerable portion of the grant for canals in operation will be applied to meet outlay on the headworks of the Ganges Canal.

INITIAL OUTLAY ON THE NEW CAPITAL AT DELHI.

235. In the Budget estimate for the current year provision was made for a grant of Rs 2 crores for the construction of the new Imperial Capital at Delhi. Careful investigations about the proper site of the Capital and other connected questions have, however, delayed the commencement of work on the permanent city and the total capital expenditure in 1912-13 is not likely to exceed Rs 16.78 lakhs made up as follows:—

	India.	(Lakhs of Rupees) England.
(i) Cost of preliminary investigations including charges of experts	1.24	1.05
(ii) Land acquisition:		
(a) Establishment . . . . .	.52	
(b) Purchase money	12.50	
	13.02	...
(iii) Value of copper wires and pipes taken over from Temporary Delhi	1.00	...
(iv) Charges of the Chief Engineer who has been recently appointed to control work in Permanent Delhi, and his staff . . . . .	.41	...
(v) Malarial survey . . . . .	.06	...
	15.78	1.05
	16.78	

236. In the Budget estimate of 1913-14 a provision of Rs 2 crores has been made under this head to permit of a vigorous prosecution of work on the permanent city.

WAYS AND MEANS.

HOME TREASURY.

237. The bulk of the payments made in England on account of the Government of India consists of expenditure chargeable to the Indian revenues; and if this represented the only charges, the Ways and Means programme would be a simple arrangement, as the whole of the expenditure would ordinarily be met by remittance of funds from India. The capital outlay on the construction of railways and irrigation works, however, necessitates heavy borrowing; and the major portion of the money required is usually raised in England, either direct or through the agency of Companies. A further complication is introduced by the practice under which all payments made in England to Railway Companies working purchased lines, for purchase of stores and other capital purposes, as well as all moneys raised by them and paid into the Home Treasury, are brought to account under the appropriate heads in this country and are treated in the Home accounts and estimates as remittances to or from India respectively. The transactions connected with the Gold Standard Reserve, and with the replacement of one particular form or item of direct or indirect debt by another, also largely swell the receipts and charges of the Home Treasury without affecting the general Ways and Means programme.

238. The following are the details of the transactions appearing in the Budget and Revised estimates of the Home Treasury for 1912-13 and in the Budget estimate of 1913-14.

	Budget, 1912-1913.	Revised, 1912-1913.	Budget, 1913-1914.
RECEIPTS.			
Capital raised and deposited by Railway Companies—	£	£	£
For Capital outlay	1,812,100	499,000	3,002,000
*For discharge of debentures	1,570,400	160,000	1,415,000
Deposits and Advances—			
Gold Standard Reserve	11,245,700	11,383,900	6,178,100
*Paper Currency Reserve . . . . .	...	1,600,000	...
Other items	1,000	8,600	24,600
Remittance Account between England and India—			
Railway transactions	5,300	24,600	504,800
Gold received from India . . . . .	...	327,000	450,000
Other transactions	1,008,000	1,549,800	1,390,000
Total Receipts, excluding Council Bills and Loans	15,642,500	15,533,800	12,964,500
DISBURSEMENTS.			
Excess of Expenditure over Revenue	19,298,400	19,437,900	19,579,400
Railway and Irrigation Capital not charged to Revenue—			
Outlay on State Railways, Irrigation Works and Delhi	2,278,800	2,542,300	2,608,100
Outlay of Railway Companies	980,000	1,027,300	1,822,900
*Payments to Railway Companies for discharge of debentures	1,570,400	160,000	1,415,000
Permanent Debt discharged	1,077,600	1,977,600	1,781,200
Temporary Debt discharged	4,500,000	4,500,000	...
Deposits and Advances—			
Gold Standard Reserve : Investments	11,266,400	11,432,600	6,164,500
*Paper Currency Reserve . . . . .	...	1,600,000	...
Other transactions	1,000	180,100	25,000
Remittance Account between England and India—			
Railway transactions	3,288,000	3,550,300	4,914,900
Purchase of Silver . . . . .	...	7,060,000	...
Other transactions	601,400	811,500	575,400
Total Disbursements	45,762,000	54,279,800	38,881,400
NET DISBURSEMENTS	30,119,500	38,745,800	25,916,900
Financed as follows—			
Council Bills	15,500,000	25,860,000	21,650,000
Permanent Debt incurred	3,000,000	3,000,000	...
Reduction of cash balance	11,619,500	10,085,800	4,266,900
Total	30,119,500	38,745,800	25,916,900
Opening balance	19,595,900	19,468,700	9,377,900
Closing Balance	7,776,400	9,377,900	5,111,000

* The heads marked with an asterisk appear on both the receipt and payment sides. As the receipt and disbursement under each of them are generally equal, they do not ordinarily affect the Ways and Means of the year to any material extent.

Revised, 1912-13.

General.

239. The net disbursements in 1912-13 are now taken at £38,745,800 or £8,626,300 more than the Budget. A sum of £7,060,000 has been spent on the purchase of silver for the coinage of rupees in India, for which no provision was made in the Budget estimate. The deposits of capital by railway companies are less by £1,313,100 owing to a much smaller issue of debentures of the Madras and Southern Mahratta Railway Company than was contemplated in the Budget. There is an aggregate excess of £573,100 in the capital expenditure on railways and irrigation works, inclusive of outlay on companies and payments to companies working purchased railways. There is also an increase of £139,500 in the net expenditure chargeable to revenue; and of £210,100 in the miscellaneous payments which are treated in the Home Treasury accounts as remittances to India, caused chiefly by a larger demand for stores on the part of Provincial Governments, supply of national health insurance stamps to British soldiers serving in India, and higher remittances by soldiers for deposit in the Post Office Savings Bank. The increase in the net disbursement from these various sources amount to £9,295,800; but a portion of it is counterbalanced by a total improvement of £669,500 under the other items shown in the table on the preceding page, which arises mainly from a special receipt of £327,900 in gold from India and a rise of £303,700 in the net receipts in connection with postal and money order transactions exchanged between England and India.

240. The briskness of the export trade has again led to a heavy demand for remittance of funds to India; and the total drawings of the Secretary of State in the current year are now expected to amount to £25,660,000, the whole of which will be used to meet the disbursements of the Home Treasury, against a Budget estimate of £15,500,000. The additional funds thus obtained will more than suffice to meet the increase in the net disbursements mentioned in the preceding paragraph; and the balances of the Home Treasury will be drawn on to the extent of £10,085,800 only instead of £11,619,500 as provided in the Budget. A remittance of £1,927,900 in gold was also received during the year from India; but of this amount £1,600,000 was deposited at the Bank of England on account of the Paper Currency Reserve, and only £327,900 was used for general purposes.

241. The details of the transactions in respect of capital raised and deposited by Railway Companies are as follows:—

1912-13. Capital
raised and deposited
by Railway
Companies.

RECEIPTS.		Budget, 1912-13.	Revised, 1912-13.
		£	£
(a) <i>Subscribed Capital—</i>			
(i) <i>To discharge Debentures—</i>			
Bengal-Nagpur Railway		1,160,400	...
Madras and Southern Mahratta Railway		410,000	160,000
(ii) <i>To meet Capital outlay—</i>			
Madras and Southern Mahratta Railway		1,810,000	495,000
		3,380,400	655,000
(b) <i>Miscellaneous—</i>			
Transfer fees, etc.		2,100	4,000
TOTAL RECEIPTS		3,382,500	659,000
ISSUES		£	£
For discharge of Debentures		1,570,400	160,000
For Capital outlay, i.e., Stores, Establishment Charges, etc.		980,000	1,027,300
TOTAL		2,550,400	1,187,300

The Budget estimate provided for the replacement by fresh capital of £1,570,400 debentures of the Bengal Nagpur and Southern Mahratta Railway Companies and for the raising of £2 millions of new capital by the latter Company, the net proceeds of which were expected to amount to £1,810,000. The Madras and Southern Mahratta Railway Company has actually issued only £500,000 of new debentures which have produced £495,000; and it expects to replace only £160,000 of the debentures maturing during the year. £250,000 of the debentures of this Company, as well as the whole of the debentures of the Bengal Nagpur Railway Company which fell in during 1912-13, have been renewed.

242. The following are the details of the Railway remittance transactions. As already explained, they occur almost wholly in connection with the capital account of the purchased lines worked by companies:—

	Budget, 1912-13.	Revised, 1912-13.
	£	£
RECEIPTS.		
<i>Miscellaneous—</i>		
Transfer fees, etc.	5,300	24,800
ISSUES.		
<i>Advances for purchase of stores—</i>		
East Indian Railway	875,200	890,500
South Indian Railway	519,000	562,700
Bengal and North-Western Railway	88,000	145,000
Great Indian Peninsula Railway	1,169,100	1,264,800
Bombay, Baroda and Central India Railway (including Rajputana-Malwa Railway)	594,500	643,300
TOTAL	3,245,800	3,506,300
<i>Miscellaneous payments—</i>		
East Indian Railway: Rental paid to South Behar Railway Company	30,000	30,000
Rohilkund and Kumaon Railway: Interest on Debenture Stock allocated to State works	7,200	9,000
South Indian Railway: Special payment to be adjusted against the Company's share of surplus profits	5,000	5,000
TOTAL ISSUES	3,288,000	3,550,300

243. In accordance with the Budget programme, an issue of £3 million India 8½ per cent. stock was made in April 1912, the price of issue being fixed at 93; and the whole of the outstanding India bills amounting to £4½ millions, were discharged together with £500,000 India bonds and £1,477,600 debentures of the Indian Midland and Madras Railway companies.

244. The Budget estimates provide for a net disbursement of £25,916,900. The decrease of £4,202,600 over the net disbursement in the current year's Budget is the net result of the following variations:—

<i>Worse.</i>	
	£
Net expenditure on Revenue account, more	281,000
Outlay on State Railways, more	259,900
Net payments to Railway Companies, more	780,400
Outlay on Irrigation Works, more	59,400
New Capital at Delhi—Miscellaneous Payments, more	5,000
<i>Better.</i>	
Receipt of light-weight gold coins from India	450,000
Deposits, Advances and Miscellaneous Remittance transactions, net	441,900
Permanent Debt discharged, less	196,400
Temporary Debt discharged, less	4,500,000

245. The details working up to the increase of £780,400 in the net payments to Railway Companies shown in the preceding paragraph are given below :—

	Budget, 1912-1913. £	Budget, 1913-1914. £
RECEIPTS—		
Capital deposits by Railway Companies—		
For capital outlay	1,812,100	3,002,000
For discharge of debentures	1,570,400	1,415,000
Remittance account between England and India—		
Railway transactions	5,800	504,800
Total receipts	3,387,800	4,921,800
DISBURSEMENTS—		
Railway and Irrigation capital not charged to Revenue—		
Outlay of Railway Companies	980,000	1,822,900
Payment for discharge of debentures	1,570,400	1,415,000
Remittance account between England and India—		
Railway Transactions	3,288,000	4,914,900
Total disbursements	5,838,400	8,152,800
NET DISBURSEMENTS	2,450,600	3,231,000
Increase	780,400	

246. The Budget Estimate for 1913-14 provides for the receipt from India of £450,000 light-weight sovereigns and half sovereigns which have been withdrawn from circulation. The improvement under Deposit, Advance and Miscellaneous Remittance transactions is mainly due to an increased provision of £270,000 for receipts on account of postal and money order transactions, following the large improvement which has taken place under this item in the current year.

247. Provision has been made in the estimates for the discharge of the following liabilities which mature during the year :—

	£
Indian Midland Railway Debentures	1,111,200
Madras Railway Debentures	170,000
India Bonds	500,000
	1,781,200

248. Of the net disbursement of £25,916,900, it is proposed to meet £21,650,000 by Council Bills and the balance of £4,266,900 by drawing on the cash balances of the Home Treasury which are estimated to stand on the 31st March 1914 at £5,111,000, inclusive of £1,018,600 held as cash at short notice on behalf of the Gold Standard Reserve. It is not contemplated to raise any sterling loan in the ensuing year.

249. The following are the details of the transactions of the Gold Standard Reserve in England :—

	1912-13.		1913-14.	Reserve.
	Budget. £	Revised. £	Budget. £	
RECEIPTS.				
(a) Dividend on investments, Discount on Treasury Bills and Interest on Loans at short notice	539,000	517,600	563,600	
(b) Withdrawals from Paper Currency Reserve . . . . .	...	1,200,000	...	
(c) Exchequer Bonds, British Treasury Bills and Colonial Government Securities, etc., paid off	10,706,700	9,646,300	5,614,500	
Total	11,245,700	11,363,900	6,178,100	
CHARGES.				
Investments made	11,266,400	9,612,600	5,614,500	
Deposit of Gold at the Bank of England . . . . .	...	1,620,000	550,000	
	11,266,400	11,482,600	6,164,500	

250. The following statement shows the transactions and balances of the fund in the two years in England and India taken together :—

	Budget, 1912-13. £	Revised, 1912-13. £	Budget, 1913-14. £
OPENING BALANCE—			
(a) Invested (cost price)	16,744,300	16,748,100	16,914,400
(b) Uninvested—			
(1) Gold set aside in the Bank of England . . . . .	...	...	1,620,000
(2) Rupees held in India	1,934,300	1,934,300	4,000,000
(3) Cash in the Home Treasury placed at short notice	1,075,300	1,073,700	1,005,000
	19,753,900	19,756,100	23,539,400
CLOSING BALANCE—			
(a) Invested (cost price)	17,304,000	16,914,400	16,914,400
(b) Uninvested—			
(1) Gold set aside in the Bank of England . . . . .	...	1,620,000	2,170,000
(2) Rupees held in India	1,934,300	4,000,000	4,000,000
(3) Cash in the Home Treasury placed at short notice	1,054,600	1,005,000	1,018,600
	20,292,900	23,539,400	24,103,000
Difference between opening and closing balance representing net income in the year and made up as follows :—			
(1) Interest, etc., on investments in England (<i>vide</i> paragraph 249)	539,000	517,600	563,600
(2) Profit on new rupee coinage in India . . . . .	...	3,265,700	...
TOTAL	539,000	3,783,300	563,600

251. The coinage of rupees from the silver which has been purchased for £7,060,000 is expected to yield a net profit of £3,265,700 which will be available for transfer to the Gold Standard Reserve. Of this sum £2,065,700 has been utilised to raise the rupees in the Indian branch of the Reserve to the prescribed amount of £4 millions. The balance, *viz.*, £1,200,000, will be remitted to England through the Paper Currency Department—the amount being paid to it in India against an opposite payment by it to the Gold Standard Reserve in England. The earmarking of gold on account of the Gold Standard Reserve at the Bank of England is in pursuance of the Secretary of State's decision to hold £5 millions of the Reserve in liquid gold in England.

252. The Secretary of State has also agreed that the limit which the sterling assets of the Gold Standard Reserve in England must attain before any portion of the profits on rupee coinage can be diverted for other purposes should be fixed at £25,000,000, the value of the securities held being taken at the market price instead of cost price. For this purpose, a half-yearly valuation of the securities is made on 30th September and 31st March and on the basis of the valuation made on 30th September 1912—the closing balances of gold in England for the Revised and Budget stand as follows:—

	Revised, 1912-13. £	Budget, 1913-14. £
1. Market price of securities on 30th September	9,596,400	9,596,400
2. Cost price of securities purchased between 1st October and 31st March	6,354,800	6,354,800
3. Gold in the Bank of England	1,620,000	2,170,600
4. Cash in the Home Treasury	1,005,000	1,018,600
	<u>18,576,200</u>	<u>19,139,800</u>

The above gives a reduction of £963,200 as compared with the cost price given in paragraph 250.

253. The following is a summary of the figures relating to Council Bills and the Sterling Debt of Government and of Railway Companies (omitting transfer fees, etc.) included in the estimates for 1912-13 and 1913-14:—

	Budget, 1912-1913. £	Revised, 1912-1913. £	Budget, 1913-1914. £
RECEIPTS.			
Council Bills	15,500,000	25,660,000	21,050,000
Permanent Debt incurred (India Stock)	3,000,000	3,000,000	...
Receipts on account of the Subscribed Capital of Railway Companies	3,380,400	655,000	4,415,000
Receipts on account of the Debenture Capital of Railway Companies working purchased Railways	...	...	500,000
OUTGOINGS.			
Permanent Debt discharged	1,997,600	1,977,600	1,781,200
Temporary Debt discharged	4,500,000	4,500,000	...
Discharge of Railway Companies' Debentures (inclusive of debentures of companies working purchased lines)	1,570,400	160,000	1,915,000

254. The programme herein announced of the probable drawings on India and of the transactions in connection with the Government Sterling Debt and the borrowings of Railway Companies, represents the present intentions of the Secretary of State. But in view of the varying conditions of Indian finance and of the London money market, no assurance can be given that this programme will be adhered to either in amount or in form. The Secretary of State reserves to himself the right to vary the programme to any extent that may be considered necessary during the course of the year. The estimate of Council drawings is for the amount necessary to provide for the Secretary of State's requirements, but additional Bills will as usual be sold if needed to meet the demands of trade.

1912-13 and
1913-14.
Summary of debt
transactions and
Capital Account of
Railway
Companies.

INDIA.

255. The following is a summary of the Estimates of Ways and Means in India during 1912-13 and 1913-14 :—

	BUDGET ESTIMATE, 1912-1913.		REVISED ESTIMATE, 1912-1913.		BUDGET ESTIMATE, 1913-1914.	
	Rupee figures.	Equivalent in £ at R15 = £1.	Rupee figures.	Equivalent in £ at R15 = £1.	Rupee figures.	Equivalent in £ at R15 = £1.
RECEIPTS.	R	£	R	£	R	£
1. Excess of Revenue over Expenditure charged to Revenue	31,16,51,000	20,776,700	34,24,74,000	22,831,600	31,35,85,000	20,905,700
2. Capital raised and deposited by Railway Companies	23,34,000	155,600	10,59,000	70,600	24,13,000	160,900
3. Unfunded Debt incurred, mostly Savings Bank deposits (net)	1,97,81,000	1,318,700	2,61,20,000	1,741,400	2,25,21,000	1,501,400
4. Appropriation for Reduction or Avoidance of Debt	54,98,000	366,500	52,18,000	347,900	68,01,000	453,400
5. Other Deposits and Remittances (net)	4,14,000	27,600	1,10,66,000	737,700	13,60,000	90,700
6. Remittance account between England and India— (a) Silver remitted from England (b) Transactions of Railway Companies (net) excluding debenture capital	...	...	10,59,00,000	7,060,000	...	...
4,92,41,000	3,282,700	5,28,85,000	3,525,700	6,01,51,000	4,410,100.	
TOTAL RECEIPTS EXCLUDING LOANS	38,89,19,000	25,927,600	54,47,22,000	36,814,900	41,28,31,000	27,522,200
DISBURSEMENTS.						
7. Capital Expenditure not charged to Revenue— (a) State Railways and Irrigation Works (b) Initial expenditure on new Capital at Delhi (c) Outlay by Companies (net)	10,46,02,000	6,973,400	11,77,27,000	7,848,500	13,47,30,000	8,982,000
8. Permanent Debt discharged (net)	2,00,00,000	1,333,300	15,73,000	104,900	1,99,25,000	1,328,300
9. Provincial surpluses (—) or deficits (+)	51,24,000	341,600	25,75,000	171,700	34,10,000	227,400
10. Imperial and Provincial Loans (net)	18,69,000	91,300	12,81,000	85,400	13,09,000	87,300
11. Remittance account between England and India— (a) Remittance of gold to England (b) Other transactions (net)	2,33,66,000	1,557,700	—6,11,09,000	—4,073,900	4,36,69,000	2,912,600
12. Council Bills†	59,79,000	398,500	85,000	2,400	15,86,000	105,700
49,18,000	327,000	49,18,000	327,000	67,50,000	4,50,000	
60,48,000	403,200	106,37,000	709,100	1,16,41,000	776,100	
23,65,35,000	15,769,000	38,81,20,000	25,874,700	32,47,50,000	21,650,000	
TOTAL DISBURSEMENTS	40,30,23,000	26,868,000	46,57,58,000	31,050,700	54,77,90,000	36,519,400
NET DISBURSEMENTS	1,41,04,000	940,200	—7,89,64,000	—5,264,200	13,49,59,000	8,997,200
FINANCED AS FOLLOWS:						
Permanent Debt incurred	3,00,00,000	2,000,000	3,00,00,000	2,000,000	3,00,00,000	2,000,000
Reduction of (+) or addition to (—) Treasury Balances	—1,58,96,000	—1,059,800	—10,89,64,000	—7,264,200	10,49,59,000	6,997,200
TOTAL	1,41,04,000	940,200	—7,89,64,000	—5,264,200	13,49,59,000	8,997,200
Opening Balance	17,71,24,000	11,808,200	18,41,95,000	12,279,700	29,31,59,000	19,543,900
Closing Balance	19,30,20,000	12,868,000	29,31,59,000	19,543,900	18,82,00,000	12,546,700

* Head 9 represents expenditure defrayed by reduction of Provincial balances.

† The figures shown under head 12 differ from those given in the Home Treasury Ways and Means statement, as Bills drawn by the Secretary of State towards the end of one year are paid in India in the next. The figures of the present statement represent payments in India.

256. In the Budget estimate of 1912-13, the cash balance in Indian 1912-13. Treasuries on the 1st April 1912, was taken at R17.71 lakhs. It was estimated Main features of Budget Estimates. (1) that the net Imperial revenue in India would amount to R31.17 lakhs (2) that the net deposits in Savings Banks and Provident Institutions would increase during the year by R1.98 lakhs, (3) that a sum of R55 lakhs would be available from the Famine Insurance grant for the avoidance of debt, and (4) that the remittance transactions of Railway Companies would result in a net credit in India of R4.92 lakhs. On the other hand, provision was made: (1) for a net expenditure of R2.34 lakhs from Provincial balances, (2) for capital expenditure

in India on railways (inclusive of outlay by companies) and canals to the extent of R10,97 lakhs, (3) for an outlay of R2,00 lakhs on the construction of the new Capital at Delhi, (4) for the discharge of R14 lakhs of the permanent debt, (5) for net payments of R60 lakhs and R33 lakhs, respectively, in connection with Imperial and Provincial loans and miscellaneous deposit transactions, and (6) for the payment of Council Bills to the extent of R23,65 lakhs. The total payments mentioned above aggregate R40,03 lakhs against a total receipt of R38,62 lakhs; and as the net disbursement of R1,41 lakhs would have reduced the cash balances at the end of the year to the inconveniently low figure of R16,30 lakhs, it was proposed to raise a loan of R3 crores to meet the deficit and to form a reserve for future capital expenditure on Imperial Delhi.

1912-13.

Main features of
Revised Estimates.

257. The results according to the Revised estimates show considerable variations from this forecast. The year opened with a balance which was R71 lakhs higher than the Budget forecast mainly owing to a larger betterment in the revenue account in 1911-12 (*vide* paragraph 6), which was partly counterbalanced by a reduction in the net credits in connection with miscellaneous deposit and remittance transactions; and the full amount of the contemplated rupee loan of R3 crores was raised in July. The large increase in the opening balance, the very considerable improvement which has taken place in the revenue returns of the current year, as well as in Savings Banks deposits; and the heavy lapse in the grant for Imperial Delhi will, however, enable the Government of India to incur higher outlay on railway construction, to remit to the Secretary of State in aid of the Home Treasury £3 millions more than was provided in the Budget, and still to close the year with a balance of R29,32 lakhs. Taking India as a whole, there will be a very considerable improvement of R11,53 lakhs over the Budget in the combined revenue account of the Imperial and Provincial Governments in the current year. Two-thirds of this increase occurs in the yield of the wholly Imperial heads—Opium and Railways; but as a result of the large assignments from Imperial to Provincial described in paragraphs 20 to 24, R3,08 lakhs of the gain will appear in the Imperial section of the accounts and R8,45 lakhs as an addition to the Provincial balances. Silver of the value of R10,59 lakhs has been received from the Secretary of State for the coinage of new rupees. As the purchase in England was made from the balances of the Home Treasury, an equivalent sum was paid by the Currency Department to the Treasury in India on the transfer of the silver to the former for conversion into rupees. The increase in the net deposits in Savings Banks will be R63½ lakhs more than was allowed for; while increases of R36½ lakhs and R47½ lakhs respectively are also expected in the net credits from remittances of railway companies and miscellaneous deposit and remittance transactions. Further, there is a large saving of R1,84 lakhs in the capital grant for Imperial Delhi, and the net payments on account of *takavi* and other loans are expected to fall short of the Budget provision by R59½ lakhs. The total improvements from all these sources, including the increase in the opening balance of the year amounts to R26,74 lakhs. But this will be partly counterbalanced by (1) a reduction of R3 lakhs in the amount available from the Famine Insurance grant for the avoidance of debt; (2) larger capital expenditure to the extent of R1,05 lakhs on railways (inclusive of outlay by Companies) and on canals arising mainly from the expansion of the Railway programme; (3) a remittance of R49 lakhs in gold to England; and (4) an increase of R15,16 lakhs in the payment of Council bills, of which R10,59 lakhs are intended to meet the expenditure incurred by the Secretary of State out of the balances of the Home Treasury on the purchase of silver. The closing balance on 31st March 1913 will thus be R10,01 lakhs more than the Budget estimate of R19,30 lakhs.

1912-13

Rupee loan.

258. It was announced last year, subject to the usual reservations, that a new 3½ per cent. rupee loan of R3 crores would be raised in 1912-13. Tenders for this loan were opened on the 19th July, and the result was as follows:—

Total amount tendered.	Amount accepted.	Average rate of accepted tenders.	Minimum rate accepted.
R	R	R a. p.	R a. p.
9,29,13,500	3,00,00,000	96 2 0·07	96 2 0

259. In 1913-14 the net Imperial revenue in India is estimated at R31,36 lakhs; Savings Banks and similar deposits are expected to yield a net receipt of R2,25 lakhs; a sum of R68 lakhs will be available from the Famine Insurance grant for the avoidance of debt; and the remittance and capital transactions of Railway Companies are likely to result in a net credit in India of R6,61 lakhs. On the other hand, provision has been made: (1) for an expenditure of R4,37 lakhs from Provincial balances, (2) for payments of R13 lakhs, R16 lakhs and R113 lakhs respectively in connection with the discharge of permanent debt, Imperial and Provincial loans, and miscellaneous deposit and remittance transactions; (3) for capital expenditure of R13,47 lakhs in India on railways and canals and of R1,99 lakhs on Imperial Delhi; (4) for a remittance of R67½ lakhs in gold coins to England; and (5) for payment of Council Bills to the extent of R32,47½ lakhs. The total amount of funds required by the Government of India next year therefore aggregates R54,40 lakhs, while the receipts at its disposal amount to only R40,90 lakhs.

1913-14.
Main features of
Budget Estimates.

260. Of the net disbursement of about R13½ crores it will be possible to meet about R10½ crores from the heavy cash balance which will be held in India at the end of the current year; and to provide for the shortage it is proposed to raise a new rupee loan of R3 crores in 1913-14. With a loan of this amount it will be possible to close the year, according to the present estimate, with a balance of about R18.82 lakhs. The announcement now made regarding the rupee loan is in accordance with present intentions; but full liberty is reserved, as usual, to vary the programme now announced to any extent that may be considered desirable.

1913-14.
New Rupee loan.

261. The following table gives details of the transactions of Savings Banks and Provident Funds during a series of years, and the estimated transactions for 1912-13 and 1913-14.

YEAR.	Net additions to deposits, cash.	Interest.	Total addition.	
	R	R	R	
1902-03	52,40,000	39,00,000	91,40,000	
1903-04	66,99,000	42,15,000	1,09,14,000	
1904-05	78,94,000	45,87,000	1,24,81,000	
1905-06	31,40,000	46,80,000	78,29,000	
1906-07	50,91,000	52,25,000	1,03,16,000	
1907-08	14,86,000	53,50,000	68,36,000	
1908-09	—26,22,000	54,63,000	28,41,000	
1909-10	51,82,000	57,20,000	1,09,02,000	
1910-11	1,05,06,000	60,82,000	1,65,88,000	
1911-12	1,95,69,000	67,79,000	2,63,48,000	
1912-13 (Revised)	1,75,57,000	75,97,000	2,51,54,000	
1913-14 (Budget)	1,81,09,000	83,27,000	2,64,36,000	

Post Office Savings Banks, etc.

262. The growth in the net deposits in the Post Office Savings Banks in 1912-13 has again been phenomenally large, owing to the generally prosperous conditions of the year and also to the enhanced maximum limit now admissible for cash deposits; and the Revised estimate for the year is taken at R127 lakhs, exclusive of interest, against a Budget of 60 lakhs. For next year, the estimate of deposits in these banks is taken at a moderate figure of R80 lakhs, while the deposits in the various Provident Funds for Government servants are expected to grow by R51 lakhs.

R. W. GILLAN.

Appendix.**PRO FORMÂ ACCOUNT OF COST OF CHANGE OF IMPERIAL CAPITAL.**

(Referred to in paragraph 3 of the memorandum.)

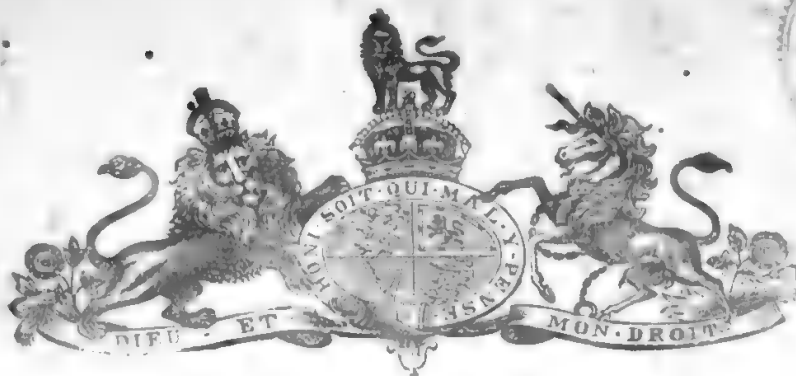
I.—Non-recurring.

Expenditure.	Receipts.
(1) Delhi project	(a) Value or recoveries on account of Imperial buildings vacated by the Government of India or attached offices in consequence of the move.
(2) Cantonment	(b) Non-recurring receipts on account of Temporary Works.
(3) Temporary Delhi	(c) Any sums adjusted in favour of Imperial revenues from Punjab provincial funds in connection with the move.
(4) Special Departmental expenditure	(d) Recoveries on account of buildings vacated (if any) in the old cantonments of Delhi on completion of the new cantonment.
(5) Non-recurring assignments to Punjab revenues (if any), made by way of compensation for increased expenditure thrown on them by removal from Delhi.	
(6) Cost of moving Imperial offices from Calcutta or elsewhere to Delhi.	
(7) Special non-recurring monetary concessions to establishments of the Government of India and attached offices, such as lump allowances, etc.	

II.—Recurring.

Expenditure.	Receipts.
(1) *Cost of Delhi Administration	(a) *Revenues of Delhi province.
(2) Recurring assignments (if any) to Punjab provincial revenues.	(b) Any recurring assignments from Punjab provincial revenues to Imperial resulting from the move.
(3) Increase (if any) in maintenance of Viceregal buildings, as compared with cost prior to the move.	(c) Savings in Viceregal buildings maintenance (if any).
	(d) Savings under Calcutta House allowances, hill journey allowances, and travelling allowances.
	(e) Savings in contingencies on account of moving Secretariat and attached offices to and from Delhi as compared with move between Simla and Calcutta.

* These heads will be subdivided into the appropriate service heads, giving an abstract of the Delhi Province expenditure and revenue respectively.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 22, 1913.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Delhi, the 22nd March 1913.

No. 1.-S.—Intelligence having been received of the death of His Majesty George, King of the Hellenes, court mourning is ordered for four weeks from the 19th March, half mourning commencing from the 9th April 1913.

When attending at the Viceregal Court ladies will appear in black until the 8th April and thereafter in half mourning. Officers in uniform will when attending the Viceregal Court wear a crêpe band on the left arm throughout the period of mourning.

By command,

F. A. MAXWELL, *Lt-Colonel,*
Military Secretary to the Viceroy.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, TUESDAY, APRIL 15, 1913.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

No. 1338-M.

Simla, the 15th April, 1913.

His Excellency the Viceroy and Governor General will leave Dehra Dun by Special train to-day and will arrive at Simla on Wednesday, the 16th April 1913. His Excellency's departure from Dehra Dun and arrival at Simla will be private.

A Viceregal Salute will be fired on the occasion of His Excellency's departure from Dehra Dun and arrival at Simla.

The party accompanying His Excellency will be :—

Her Excellency the Lady Hardinge.

Lieutenant-Colonel Sir A. H. McMahon, G.C.V.O., K.C.I.E., C.S.I.,
Foreign Secretary.

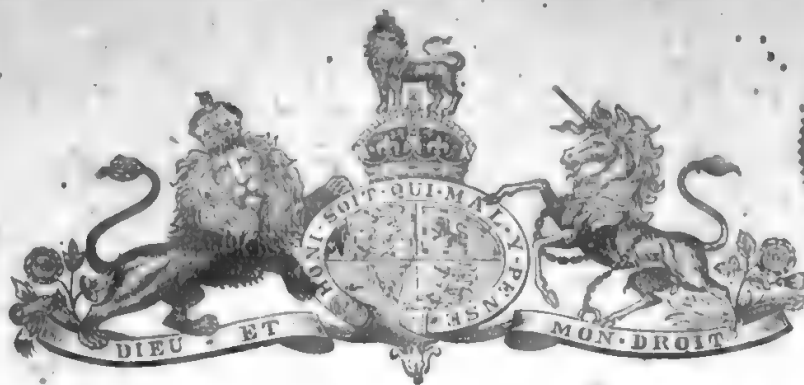
Sir James DuBoulay, K.C.I.E., Private Secretary.

Captain J. J. Astor, A.D.C.

By Command,

H. FRASER, Major,

for *Military Secretary to the Viceroy.*



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, THURSDAY, APRIL 17, 1913.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

No. 698.

Simla, the 17th April 1913.

A temporary vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General of India, by the departure on leave of the HONOURABLE SIR ROBERT WARRAND CARLYLE, K.C.S.I., C.I.E., the Governor General in Council has been pleased, under the provisions of the Act 24 and 25 Vict., Cap. 67, section 27, to appoint the HONOURABLE SIR EDWARD DOUGLAS MACLAGAN, K.C.I.E., C.S.I., to act temporarily as an Ordinary Member of the Council of the Governor General of India.

The HONOURABLE SIR EDWARD MACLAGAN has, on this day, taken upon himself the execution of his office under the usual salute.

W. S. MARRIS,

Offg. Secy. to the Government of India.

Printed and Published for the GOVERNMENT OF INDIA at the GOVERNMENT CENTRAL PRINTING OFFICE, Simla.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, MONDAY, MAY 26, 1913.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

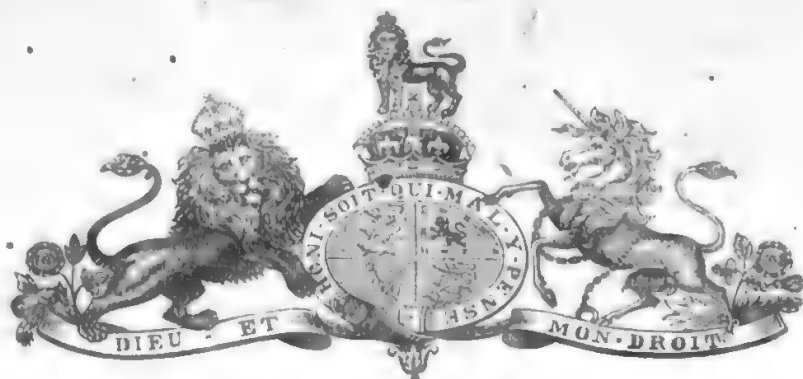
No. 1048.

Simla, the 26th May, 1913.

The Honourable Mr. Michael Francis O'Dwyer, C.S.I., has, on the forenoon of this day, received charge of the office of Lieutenant-Governor of the Punjab and its Dependencies from the Honourable Sir Louis William Dane, G.C.I.E., C.S.I.

H. WHEELER,

Secretary to the Government of India.



The Gazette of India.

EXTRAORDINARY.

Published by Authority.

SIMLA ; TUESDAY, JUNE 3, 1913.

FOREIGN DEPARTMENT.

ORDER OF THE BATH.

NOTIFICATION.

Simla, the 3rd June, 1913.

His Imperial Majesty the King, Emperor of India, has been graciously pleased to give orders for the following promotions in and appointments to the Most Honourable Order of the Bath :—

To be Ordinary Members of the Military Division of the 2nd Class, or Knights Commanders of the said Most Honourable Order.

General SIR DONALD JAMES SIM McLEOD, K.C.I.E., C.B., D.S.O., late
Madras Cavalry General List, retired, Colonel of the 2nd Light
Cavalry.

LIEUTENANT-GENERAL SIR ROBERT IRVIN SCALLON, K.C.I.E., C.B.,
D.S.O., Aide-de-Camp General to the King, Commanding Burma
Division.

SURGEON-GENERAL HENRY HAMILTON, C.B., M.D., Indian Medical
Service, retired.

*To be Ordinary Members of the Military Division of the 3rd Class, or Com-
panions of the said Most Honourable Order.*

COLONEL ROBERT HENRY TWIGG, Indian Army.

COLONEL GEORGE RAINIER CRAWFORD, Indian Army.

BRIGADIER-GENERAL ARTHUR BLOUNT CUTHBERT WILLIAMS, Director
of Supplies and Transport.

LIEUTENANT-COLONEL JOHN CRIMMIN, V.O., C.I.E., Indian Medical
Service.

COLONEL ARTHUR ROBERT DICK, Inspecting Officer, Frontier Corps.

BREVET-COLONEL JOHN GUNNING HUNTER, Indian Army.

COLONEL PERCY HOLLAND, Indian Army.

A. H. McMAHON,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

ORDER OF THE STAR OF INDIA.

NOTIFICATION.

Simla, the 3rd June, 1913.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following promotion in, and appointments to, the said Order :—

To be Knights Commanders.

The Honourable Mr. MICHAEL FRANCIS O'DWYER, C.S.I., Indian Civil
Service, Lieutenant-Governor of the Punjab.

The Honourable Lieutenant-Colonel Sir GEORGE ROOS-KEPPEL, K.C.I.E.,
Chief Commissioner and Agent to the Governor-General, North-
West Frontier Province.

To be Companions.

Lieutenant-Colonel GERARD GODFRAY GIFFARD, M.R.C.P., M.B.C.S., Indian Medical Service, Superintendent, Government Maternity Hospital, Madras.

FREDERICK WILLIAM JOHNSTON, Esquire, C.I.E., Indian Civil Service, Deputy Secretary in the Finance Department of the Government of India.

WILLIAM HENRY LUCAS, Esquire, Indian Civil Service, Commissioner in Sind, Bombay.

VAKHATSINHJI KESRISINHJI, Thakor Saheb of Sayla, 3rd class Chief, Kathiawar.

The Honourable Mr. ARTHUR LESLIE SAUNDERS, Indian Civil Service, Commissioner of the Meerut Division, United Provinces, and an Additional Member of the Council of His Excellency the Governor-General for making Laws and Regulations.

A. B. McMAHON,

Secretary to the Most Exalted Order of the Star of India.

ORDER OF THE INDIAN EMPIRE.

NOTIFICATION.

Simla, the 3rd June, 1913.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments to the said Order :—

To be Companions.

Major GEORGE KEMP WALKER, F.R.C.V.S., Indian Civil Veterinary Department, Professor of Sanitary Science, Punjab Veterinary College, Punjab.

Sardar ARUR SINGH, Sardar Bahadur, Honorary Magistrate and Manager, Darbar Sahib, Amritsar, Punjab.

Lieutenant-Colonel VICTOR NORTH HICKLEY, V.D., Honorary A.-D.-C. to the Lieutenant-Governor, Bihar and Orissa, Commandant, Bihar Light Horse, Manager of the Indigo Factory, Muzaffarpur, Bihar and Orissa.

The Honourable Rai Bahadur SHEO SHANKAR SAHAY, Pleader and Manager of the Banaili Estate in the Bhagalpur District, and a Member of the Council of the Lieutenant-Governor of Bihar and Orissa for making Laws and Regulations.

JOSEPH HENRY STONE, Esquire, M.A., Special Deputy Director of Public Instruction, Madras.

Major GEORGE STANDISH GAGE CRAUFORD, D.S.O., lately Intelligence Officer, Persian Gulf.

Major HENRY BEAUCHAMP ST. JOHN, Indian Army, Assistant Secretary in the Foreign Department of the Government of India.

Sardar APPAJI RAO SITOLE ANKKAR, Lieutenant-Colonel in the Gwalior State Troops, Chief Secretary to the Maharaja of Gwalior and Member of the State Council, Gwalior.

ALEXANDER PHILLIPS MUDDIMAN, Esquire, Indian Civil Service, Deputy Secretary in the Legislative Department of the Government of India.

HENRY FRASER HOWARD, Esquire, Indian Civil Service, Collector of Customs, Calcutta, Bengal.

LAWRENCE MERCER, Esquire, President of the Forest Research Institute and College, Dehra Dun, United Provinces.

Captain WILLIAM LACHLAN CAMPBELL, Indian Army, Assistant Secretary to the Chief Commissioner, North-West Frontier Province.

WILLIAM CHARLES MICHAEL DUNDAS, Esquire, Superintendent of Police, Assam.

Mr. BHUPENDRA NATH MITRA, M.A., Assistant Secretary in the Finance Department of the Government of India.

JOHN HENRY LACE, Esquire, F.L.S., Chief Conservator of Forests, Burma.

PATRICK ROBERT CADELL, Esquire, Indian Civil Service, Municipal Commissioner for the City of Bombay.

CHARLES CUNNINGHAM WATSON, Esquire, Indian Civil Service, Secretary, Political, Judicial and Special Departments, Bombay.

The Honourable Mr. HUGH LANSDOWN STEPHENSON, Indian Civil Service, Secretary to the Government of Bengal, Financial and Municipal Departments, and an Additional Member of the Council of the Governor of Bengal for making Laws and Regulations.

Babu ABANINDRA NATH TAGORE, Officiating Principal, Government School of Art, Calcutta, Bengal.

WILLIAM HENRY HETON ARDEN-WOOD, Esquire, Principal of La Martinère College, Calcutta, Bengal.

JAMES RAE PEARSON, Esquire, Indian Civil Service, lately Collector of Meerut, United Provinces.

Major ROBERT JAMES BLACKHAM, V.H.S., Royal Army Medical Corps, Commanding Station Hospital, Jutogh.

WILLIAM CALDWELL ASHMORE, Esquire, Deputy Secretary to the Government of India, Military Finance Department.

By Order of the Grand Master,

A. H. McMAHON,

*Secretary to the Most Eminent Order
of the Indian Empire.*

FOREIGN DEPARTMENT.

NOTIFICATION.

Simla, the 3rd June, 1913.

His Imperial Majesty the KING, EMPEROR OF INDIA, has been pleased to confer the honour of Knighthood on—

STEPHEN FINNEY, Esquire, C.I.E., Member of the Railway Board.

The Honourable Mr. FAZULBHOY CURRIMBHOY EBRAHIM, Millowner and Merchant, Bombay, and an Additional Member of His Excellency the Governor-General's Council for making Laws and Regulations.

The Honourable Mr. Justice PRAMADA CHARAN BANARJI, B.A., B.L., Puisne Judge of the High Court of Judicature, North-Western Provinces.

The Honourable Mr. Justice HARRY LUSHINGTON STEPHEN, Puisne Judge of the High Court of Judicature at Fort William in Bengal.

Lieutenant-Colonel JAMES REID ROBERTS, C.I.E., M.B., F.R.C.S., Indian Medical Service, Surgeon to the Viceroy.

A. H. McMAHON,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

IMPERIAL SERVICE ORDER.

NOTIFICATION.

Simla, the 3rd June, 1913.

His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following appointments:—

To be Companions.

Civil Services in India.

WILLIAM HAWKINS, Esquire, Registrar, Education Department, Punjab.

M. R. Ry. Rao Bahadur ANNU CHIDAMBARA PRANATHARTHIHARA AIYAR AVERGAL, B.A., Inspector of Schools, Madras.

THOMAS FISHER, Esquire, Superintendent, Government Press, Madras.

Khan Bahadur KUTB-UD-DIN, Superintendent of the Raj-Nandgaon State, Central Provinces.

JOHN DUFOUR SHAPCOTT, Esquire, Registrar, Revenue and Agricultural Department of the Government of India.

MAUNG PE (2), K.S.M., Judicial Extra Assistant Commissioner and Additional Judge of the Court of Small Causes, Rangoon, Burma.

CHARLES PATRICK O'RIELLY, Esquire, Indian Telegraph Department, Deputy Superintendent and Honorary Assistant Superintendent, Allahabad, United Provinces.

Rao Bahadur RAMCHANDRA NABAYAN JOGLEKAR, Deputy Collector and Native Assistant to the Commissioner, Central Division, Bombay.

BERTRAM LEMOINE ALLARD LAVILLE, Esquire, Superintendent in the Finance Department of the Government of India.

Babu KHAGENDRA NATH MITRA, Deputy Magistrate and Deputy Collector, Hooghly, Bengal.

GEORGE HAMILTON MAPLIN, Esquire, Chief Inspector, Customs Preventive Service, Calcutta, Bengal.

Mr. MUNCHERSHAW FRAMJI OONVALA, Registrar, Financial Department, Government of Bengal.

A. H. McMAHON,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

KAISAR-I-HIND GOLD MEDAL.

NOTIFICATION.

Simla, the 3rd June, 1913.

His Excellency the Viceroy and Governor-General is pleased to announce that His Imperial Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to award the Kaisar-i-Hind Medal of the First Class for Public Service in India to—

LADY DANE, wife of Sir Louis Dane, retiring Lieutenant-Governor of the Punjab.

LADY BENSON, wife of Sir Ralph Benson, lately a Puisne Judge of the High Court, Madras.

The Honourable CHRISTINA PHILIPPA AGNES SPENCE, wife of Major A. H. O. Spence, Assistant Secretary, Army Department, Government of India.

ROBERT STANES, Esquire, Merchant, Madras.

;; Rao Bahadur RAMNARAYAN AMARCHAND, Municipal Councillor, Poona, Bombay.

Sardar DYAL SINGH, Man, Sardar Bahadur, Public Works Department, Punjab, President of the Council of Administration of the Faridkot State, Punjab.

Lieutenant-Colonel PATRICK BALFOUR HAIG, M.B., Indian Medical Service, Agency Surgeon, Bhopal, Central India.

Raja Rao JOGENDRA NARAYAN ROY Bahadur, of Lalgola, Murshidabad, Bengal.

Reverend JOHN BUCHANAN, B.A., M.D., Missionary, Amkhut, Central India.

FREDERICK ST. GEORGE de LAUTOUR BOOTH-TUCKER, Esquire, Salvation Army.

His Excellency the Viceroy and Governor-General is pleased to award the Kaisar-i-Hind Medal of the Second Class for Public Service in India to—

Miss ELLEN MARGARET FARRER, M.B., B.S. (Lond.), Baptist Mission, Bhiwani, Punjab.

Mr. BHAGAT RAM, Barrister-at-Law, Jullunder, Punjab.

CHARLES VERNON DALRYMPLE-HAY, Esquire, Assistant Commissioner, Salt, Abkari and Customs Department, Madras.

Subadar SHER SINGH, late Subadar of 1st King George's Own Sappers and Miners.

Mrs. ALICE ROBERT HENDERSON, wife of Mr. Henderson, Superintendent, Government Museum, Madras.

Mr. RUSTAMJI HORMASJI MADAN, L.C.E., Extra Deputy Conservator and Divisional Forest Officer, Bombay.

The Reverend FATHER JOHN HÖFFMANN, S.J., Roman Catholic Priest, Member of the Roman Catholic Mission at Ranchi, Bihar and Orissa.

MAUNG BA TOK, Rice Mill Manager and Chairman of the Upper Burma Central Co-operative Bank, Limited, Burma.

HENRY WEIR, Esquire, Managing Partner, Kalline Tea Estate, Cachar, Assam.

Mr. MANEKSHAH CAWASHA TALEYARKHAN, Deputy Accountant, Bombay Corporation, Bombay.

HOWARD MACKENZIE, Esquire, Dredging Superintendent, Kashmir.

SAMUEL TIMOTHY, Esquire, Station Superintendent, Ajmer Junction, Ajmer, Rajputana.

Miss RACHEL PATERSON, Missionary, Ajmer.

The Reverend JOHN ERNEST CUMMINGS, D.D., American Baptist Missionary, Burma.

Sister CATHERINE, Nursing Sister, Rangoon Leper Asylum, Burma.

Honorary Captain CHARLES SHERIFFE WISEMAN, late Treasurer of the Sassoon Hospital's Nursing Fund Association, Bombay.

Lieutenant-Colonel CHARLES THOMAS PETERS, Indian Medical Service, retired.

VALAPPAKKAM DAIVASIGOMONI THANDAVAROYAN MUDALI, Senior Apothecary, His Highness the Nizam's Guaranteed State Railway, Hyderabad, Deccan.

Reverend WILLIAM CUTTING, Principal of the London Mission School, Benares.

Miss ADA LOUISE PIERCE, Army Nursing Reserve.

Honorary Major LOUIS ARTHUR HENRY CLERKE, Assistant Surgeon on the Viceroy's Staff.

A. H. McMAHON,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 3rd June, 1913.

His Excellency the Viceroy and Governor-General is pleased to confer upon Nawab Abdus Samad Khan, of Talibnagar and Chittari, District Aligarh, in the United Provinces, the title of Nawab Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Haji Muhammad Ishaq Khan, retired Statutory Civilian and now Secretary to the Board of Trustees, Muhammadan Anglo-Oriental College, Aligarh, in the United Provinces, the title of Nawab as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Sati Prasad Garga, of Mahisadal, Midnapore, in Bengal, the title of Raja Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Lala Durga Prasad, of Sandila, District Hardoi, Oudh, in the United Provinces, the title of Raja as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Babu Harihar Prasad Narayan Singh, of Amawan, District Patna, in the Province of Bihar and Orissa, the title of Raja as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Sardar Muhammad Khan, Zarakzai, of Nurgama, Kalat, in Baluchistan, the title of Nawab as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Pandit Raghunandan Tripathi, Head Pandit, Gaya Zilla School, in the Province of Bihar and Orissa, the title of Mahamahopadhyaya as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Diwan Bahadur, as a personal distinction, upon—

M. R. Ry. Cheruvari Krishnan Avergal, M.A., Bar-at-Law, Chief Judge of the Court of Small Causes, in Madras.

M. R. Ry. Muttu Ramaswami Kalinga Rayar Avergal, Poligar of Uttukuli, in the Madras Presidency.

Rai Bahadur Pandit Parmanand Chatarvedi, Diwan of the Jhalawar State, in Rajputana.

His Excellency the Viceroy and Governor-General is pleased to confer upon Munshi Sant Singh, (Extra Assistant Commissioner in the Punjab), President of the Council of Administration of the Kalsia State, the title of Sardar Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur, as a personal distinction, upon—

Khan Sahib Dharapuram Mathay Sahib Syed Abdul Razack Sahib, Contractor, in the Madras Presidency.

Behramji Hormasji Nanavati, F. R. C. S. (Edin.), L. M. & S., Senior Assistant Surgeon, in the Bombay Presidency.

Saiyid Husen bin Hamed Al-Medthar, Governor of Mokalla.

Maulvi Amin-ul-Islam, Deputy Magistrate and Deputy Collector, in Bengal.

Kazi Ala-ud-din, Vice-Chairman, Dacca Municipality, in Bengal.

Maulvi Razi-ud-din Khan, pleader and landholder, District Budaun, in the United Provinces.

Khan Sahib Maulvi Maqbul Alam, B.A., LL.B., Vice-Chairman, Municipal Board, Benares, in the United Provinces.

Maulvi Saiyid Ali Bahadur, retired Deputy Collector, of Bilgram, District Hardoi, Oudh, in the United Provinces.

Munshi Inam Muhammad Khan, Deputy Superintendent of Police, Aligarh, in the United Provinces.

Malik Ghulam Muhammad Khan, of Pindigheb, Attock District, in the Punjab.

Dr. Abdur Rahman, Vice-President of the Municipal Committee and Sub-Registrar, Pathankot, Gurdaspur District, in the Punjab.

Subadar Sajjad Ali, Magwe Battalion, Burma Military Police.

Mr. Sorabji Shapurji, Extra Assistant Commissioner, Akola, in Berar.

Wadera Nur Muhammad, Bangalzai, of Splinji, Kalat, in Baluchistan.

Khan Sahib Sardar Nawab Khan, Wanechi, of Loralai, in Baluchistan.

Risaldar-Major Malik Ghulam Muhammad Khan, *Sardar Bahadur*, 39th King George's Own Central India Horse, of the Shahpur District, in the Punjab.

Khan Sahib Hajji Abdul Rahim, Extra Assistant Superintendent, Survey of India.

Khan Sahib Miran Bakhs, Temporary Sub-Engineer, Karachi Extension Railway Survey.

Khan Sahib Mir Durra Khan, Gitchki, of Turbat, in Baluchistan.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur, as a personal distinction, upon—

M. B. Ry. Rao Sahib Autoor Vengu Aiyar Ramalinga Aiyar Avergal, B.A., B.C.E., Executive Engineer, Public Works Department, in the Madras Presidency.

- M. R. Ry. Kadambi Ranga Chariar Avergal, M.A., L.T., Acting Government Botanist, in the Madras Presidency.
- Mr. Ganga Charan Chatarji, Additional Magistrate of Tippera, in Bengal.
- Babu Umesh Chandra Sen, late Judge, Court of Small Causes, Dacca and Munshiganj, in Bengal.
- Babu Mahendra Nath Bhattacharya, Vice-Chairman, Howrah Municipality, in Bengal.
- Babu Lalit Mohan Chatarji, Principal of the Jagannath College, Dacca, in Bengal.
- Lala Sheo Prasad, B.A., Small Cause Court Judge, Cawnpore, in the United Provinces.
- Babu Parduman Kishan, Deputy Collector, 5th Grade, in the United Provinces.
- Pandit Badri Datt Joshi, Chairman, Municipal Board, Almora, in the United Provinces.
- Behari Lal Pande, Civil Assistant Surgeon, Mirzapur, in the United Provinces.
- Babu Jiban Krishna Mittra, Inspector of Police, 2nd Grade, in the United Provinces.
- Munshi Ravinandan Pershad, of Benares, in the United Provinces.
- Rai Sahib Lala Narinjan Das, Public Prosecutor, Lahore, in the Punjab.
- Rai Sahib Lala Sundar Das, Suri, M.A., Inspector of Schools, in the Punjab.
- Rai Sahib Lala Bishen Das, Pleader and Vice-President of the Jhelum Municipality, in the Punjab.
- Rai Sahib Upendra Nath Ghosh, Deputy Collector in charge Orissa Canals, Revenue Division, in the Province of Bihar and Orissa.
- Babu Brajendra Nath Ray, Deputy Magistrate and Deputy Collector, Arrah, District Shahabad, in the Province of Bihar and Orissa.
- Babu Sachchitanand Sahay, of Arrah, District Shahabad, in the Province of Bihar and Orissa.
- Babu Saroda Kumar Aikath, Pleader and Vice-Chairman of the Municipality, Ranchi, in the Province of Bihar and Orissa.
- Babu Sarat Chandra Chatterji, B.L., First Grade Deputy Magistrate and Collector, in the Province of Bihar and Orissa.
- Subadar Manbir Thapa, I.O.M., Myitkyina Battalion, Burma Military Police.
- Subadar Sani Ram, Myitkyina Battalion, Burma Military Police.
- Seth Puran Sao, of Seoni, Jubbulpore, in the Central Provinces.
- Subadar Gopal Singh Chetri, retired Subadar, 2/8th Gurkha Rifles, of Imphal, Manipur, in the Province of Assam.
- Munshi Bheron Lal, Hakim Fauj, Kotah, in Rajputana.
- Lala Harji Mal, Banker and Merchant, of Peshawar City, in the North-West Frontier Province.

Upendralal Banerji, M. A., Chief Superintendent, Office of the Accountant-General, in Bengal.

Rai Sahib Seth Fateh Chand, Contractor, Temporary Works, Delhi.

Rai Sahib Sardar Narayan Singh, Contractor, Temporary Works, Delhi.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur, as a personal distinction, upon—

M. R. Ry. Madura Ramachandra Govinda Rao Avergal, Deputy Collector, in the Madras Presidency.

M. R. Ry. Sathappa Chettiar Ramanathan Chettiar Muthiah Chettiar Anamalai Chettiar Avergal, Merchant, in the Madras Presidency.

The Honourable Mr. Mocherla Ramachandra Rao Pantulu, Chairman of the Ellore Municipal Council, in the Madras Presidency, and Additional Member of the Madras Legislative Council.

M. R. Ry. Kesavapalle Narasimha Row Pantulu Garu, Deputy Collector, in the Madras Presidency.

M. R. Ry. Bhavani Seshadri Venkataramana Sarma Avergal, Deputy Collector, in the Madras Presidency.

Rao Sahib Sadashiv Ramchandra Bhagwat, L.C.E., Temporary Engineer, in the Bombay Presidency.

Kashinath Narayan Sane, B.A., late Headmaster, Poona High School, in the Bombay Presidency.

Bhimaji Balaji Gudi, a Fourth Grade Deputy Superintendent of Police, in the Bombay Presidency.

Mr. Vishnu Narayan Parulekar, L.C.E., Executive Engineer, in the Bombay Presidency.

Mr. Kodandra Appayya, Assistant Commissioner, in the Province of Coorg. Thakur Ishri Singh, of Dhabla Dhir and Kakarkheri, Bhopal Agency, in Central India.

Mr. Balaji Abbaji Bhagwat, B.A., LL.B., Member of Council, Indore State, in Central India.

Rao Sahib Prabhakar Ramkrishna Bhandarkar, B.A., L.M. & S., Senior Assistant Surgeon, King Edward Hospital and Medical School, Indore, in Central India.

Thakur Guman Singh, Khichi, in charge of the State Armoury and Wardrobe, Jodhpur, in Rajputana.

Mr. Willait Rai, Superintendent of Post Offices, Third Grade.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Sardar Sahib, as a personal distinction, upon—

Bedi Sujan Singh, of Una, Hoshiarpur District, in the Punjab.

Bhai Kartar Singh, Sub-Assistant Surgeon, in the Punjab.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib, as a personal distinction, upon—

Muhammad Hussein Muhammad Taki, Inspector, Criminal Investigation Department, Bombay City Police Force.

Nasarwanji Rustomji Vachha, Jailor, First Grade, Ahmedabad Central Prison, in the Bombay Presidency.

Mr. Ardeshir Cursetji Dotiwala, Supervisor, First Grade, and Sub-Engineer, Third Grade, in the Bombay Presidency.

Janmahomed Husseinbhai Shaikh, late Deputy Educational Inspector, Ahmedabad, in the Bombay Presidency.

Ardeshir Naoroji, Belgaum, in the Bombay Presidency.

Framroze Sorabji Master, B.A., Deputy Assistant Political Agent, Palanpur Agency, in the Bombay Presidency.

Maulvi Gholam Rabbani, Inspector of Police, in Bengal.

Sheikh Ahmad Yar, of Dera Ghazi Khan, in the Punjab.

Sheikh Muhammad Din, Pleader, Chief Court, in the Punjab.

Munshi Kamal-ud-din, Tahsildar, in the Punjab.

Ahmad Jan, Inspector of Police, in the Punjab.

Malik Paindeh Khan, of Darapur, Jhelum District, in the Punjab.

Sheikh Illahi Bakhsh, Inspector of Police, in the Punjab.

Sheikh Abdul Aziz, B.A., Editor of the "Observer" Newspaper, Lahore, in the Punjab.

Maulvi Saiyid Muhammad Ishaq, Sub-Registrar, Bettiah, District Champaran, in the Province of Bihar and Orissa.

Lal Khan, Sub-Assistant Surgeon, Chhindwara, Narsinghpur District, in the Central Provinces.

Mr. Israel Talab-ud-din, Malguzar of Khandwa, Raipur District, in the Central Provinces.

Maulvi Ala-ud-din Ahmad Chaudhuri, Pleader, in the Province of Assam.

Mirza Gholam Samdani, Tahsildar, of Peshawar City, in the North-West Frontier Province.

Abdul Karim Khan Indarali, Afghan Merchant and Contractor, of Peshawar City, in the North-West Frontier Province.

Hamidulla Khan, Extra Assistant Commissioner, in the North-West Frontier Province.

Subadar-Major Arbab Mahomed Usman Khan, of Landi, Peshawar District, in the North-West Frontier Province.

Sayad Bahar Shah, of Dadar, Kalat, in Baluchistan.

Munshi Nur-ul-Islam, District Overseer, Quetta, in Baluchistan.

Badrud Din Khan, British Indian Aksakal, in Khotan.

Nassib bin Muhammad, of Maskat.

Haji Ghulam Muhammad, Chief Ladakhi Trader and Head of the Ladakhi Community at Lhasa, in Tibet.

Cooverjee Cursetjee Mehta, of Jullunder Cantonment, Jullunder District, in the Punjab.

Munshi Faiz Ali, Permanent Way Inspector, North-Western Railway.

Mr. Burjorjee Bezonjee Gariba, Postmaster, Howrah, in Bengal.

Maulvi Wasi-ud-din, Native Assistant to the Superintendent, Archaeological Survey, Frontier Circle, Peshawar, in the North-West Frontier Province.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib, as a personal distinction, upon—

M. R. Ry. Kinattinkare Krishnan Nair Avergal, B.A., B.C.E., District Board Engineer, in the Madras Presidency.

M. R. Ry. Karsala Arulaiya Nayudu Garu, Merchant and Landholder of Chingleput District, in the Madras Presidency.

Babu Kumud Nath Mukharji, retired Deputy Magistrate, in Bengal.

Babu Dinesh Chandra Sen, of Calcutta, in Bengal.

Babu Kalikanand Mukharji, Government Pleader and Public Prosecutor, Suri, Birbhum, in Bengal.

Babu Debendra Kumar Ray, Superintendent, Dacca Normal School, in Bengal.

Babu Ananga Mohun Mukharji, Deputy Superintendent of Police, Criminal Investigation Department, Calcutta, in Bengal.

Babu Jogendra Nath Ray, Head Assistant, Revenue Department, Bengal Secretariat.

Babu Krishna Pershad, of Gonda, in the United Provinces.

Mr. Priya Nath Ghosh, Headmaster, C. M. S. High School, Jaunpur, in the United Provinces.

Babu Jwala Nath, Secretary of the Municipal Board of Chandausi, in the United Provinces.

Deo Raj, Signalling Inspector at Allahabad, in the United Provinces.

Pandit Gopal Das Sharma, of Jalaun, in the United Provinces.

Mr. Sewak Ram, Bar-at-Law and Honorary Magistrate, Lyallpur, in the Punjab.

Lala Paras Ram, of Beji, in the Rohtak District, in the Punjab.

Diwan Charan Das, of Sialkot, in the Punjab.

Lala Kahan Chand, (Extra Assistant Commissioner in the Punjab), Settlement Officer, Gwalior, in Central India.

Lala Badri Pershad, Extra Assistant Commissioner, in the Punjab.

Babu Rama Nath Mahanti, Khas Mahal Tahsildar and Manager of the Kaupur Wards Estate at Bhadrak, in the Province of Bihar and Orissa.

Babu Hari Nath Banerji, Court Inspector of Police, Bhagalpur, in the Province of Bihar and Orissa.

Babu Upendra Nath Ghosh, Head Assistant, Office of the Superintending Engineer, Sone Circle, in the Province of Bihar and Orissa.

Babu Sarat Chandra Chakravarti, Head Assistant, Office of Secretary, Public Works Department, in the Province of Bihar and Orissa.

Babu Bhagwat Narayan, Deputy Inspector of Schools, Muzaffarpur; now Officiating Assistant Inspector, Chota Nagpore Division, in the Province of Bihar and Orissa.

Babu Debi Lal, of Dinapore, District Patna, in the Province of Bihar and Orissa.

Babu Lekh Narayan Singh, of Barh, District Patna, in the Province of Bihar and Orissa.

Pandit Durga Parshad Tiwari, Diwan of the Kanker State, in the Central Provinces.

Babu Kamala Kanta Ghosh, Pleader, in the Province of Assam.

Mr. Ram Nath Mukharji, Extra Assistant Conservator of Forests, in the Province of Assam.

Seth Gyan Chand, Agency Treasurer, Sehore, Bhopal Agency, in Central India.

Mathura Mathu Pillai, Inspector, Central India Agency Police, Indore.

Pandit Brij Jiwan Lal, B.A., Extra Assistant Commissioner, Beawar, in Ajmer-Merwara.

Chot Mal Rawat, Assistant Auditor of the Jodhpur-Bikaner Railway, Jodhpur State, in Rajputana.

Seth Birdi Chand, of Tank, in the North-West Frontier Province.

Chaudhuri Jiwan Das, of Dera Ismail Khan, in the North-West Frontier Province.

A. Venkata Swaminada Iyer, Clerk in the Office of the Director, Criminal Intelligence.

Gouri Kant Roy, lately officiating as a Superintendent in the Government of India, Home Department.

Lala Thakur Das, Bhalla, Accountant, First Grade, Office of the Examiner of Accounts, Military Works Services.

Pandit Bisheshar Nath Razdan, Chief Accountant, Office of the Examiner of Accounts, North-Western Railway.

Pramadaranjan Ray, Extra Assistant Superintendent, Survey of India.

Babu Chotey Lall, Contractor, Oudh and Rohilkhand Railway.

Mr. Jyoti Prakash Ganguli, Assistant in the Government of India, Foreign Department.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib, as a personal distinction, upon—

M. B. Ry. Grandhi Subbiah Chetti Garu, Acting Head Appraiser, Madras Customs House.

- M. R. Ry. Gopisetti Narayanaswami Nayudu Garu, Receiver, Nidadavole and Medur Estates, in the Madras Presidency.
- M. R. Ry. Amarchand Kupchand Ji Avergal, Inspector of Police, in the Madras Presidency.
- M. R. Ry. Adiyari Chathu Avergal, Secretary, Municipal Council, Telli-cherry, in the Madras Presidency.
- M. R. Ry. Sundaram Aiyar Ramachandra Aiyar Avergal, retired Tahsildar, in the Madras Presidency.
- Shivamurti Guruwaya Kanbargimath, Gokak Falls, District Belgaum, in the Bombay Presidency.
- Mullanaik Lingnaik, of Bail Hongal, District Belgaum, in the Bombay Presidency.
- Khimji Kuvarji, J. P., Merchant, in the Bombay Presidency.
- Hari Khandaji Mahudik, Senior Grade (2nd class) Sub-Assistant Surgeon, in the Bombay Presidency.
- Yeshvant Kashinath Karnik, of Dapoli, District Ratnagiri, in the Bombay Presidency.
- Keroba Shri Krishna Wazkar, Karbhari of the Wao State, Palanpur Agency, in the Bombay Presidency.
- Mr. Nilkanth Rao Khalatkar, Honorary Magistrate, Digras, Katol Tahsil, Nagpur District, in the Central Provinces.
- Mr. Balwant Rao Ramchandra Landge, of Yeotmal, in Berar.
- Ramkrishna Raghunath, late Senior Civilian Clerk, Bombay Brigade Office, of Sayantvadi, Savantvadi State, in the Bombay Presidency.
- Mr. T. M. Chockalingam Pillai, Chief Time Table Clerk, General Traffic Manager's Office, South Indian Railway.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwè ya Min, as a personal distinction, upon—

Maung Po Yin, T.D.M., Extra Assistant Commissioner, in Burma.

Maung Tin, A.T.M., Extra Assistant Commissioner, in Burma.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Thuyè gaung ngwe Da ya Min, as a personal distinction, upon—

Maung Po Yôn, Extra Assistant Commissioner, in Burma.

Maung Baw, Deputy Superintendent of Police, in Burma.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min, as a personal distinction, upon—

Maung Po Hla, Senior Grade Sub-Assistant Surgeon, in Burma.

Maung Dwe, Judicial Myoók, in Burma.

Li Kan Shai, House-owner, Tharrawaddy District, in Burma.

Maung San Aung, Myoók, in Burma.

A. H. McMAHON,
Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 3rd June 1913.

REWARDS.

ORDER OF BRITISH INDIA.

No. 483.—The Governor-General in Council is pleased to sanction the following promotions in, and appointments to, the Order of British India, with effect from the dates specified:—

To the 1st Class, with the title of "Sardar Bahadur."

1. Risaldar-Major Ram Singh, *Bahadur*, I.O.M., 9th Hodson's Horse, *vice* pensioned Subadar-Major Kalandar Khan, *Sardar Bahadur*, late 28th Punjabis, deceased. Dated 11th September 1912.
2. Subadar-Major Bishn Singh, *Bahadur*, 57th Wilde's Rifles (Frontier Force), *vice* pensioned Subadar-Major Mahtab Singh; *Sardar Bahadur*, late 23rd Punjab Pioneers, deceased. Dated 24th October 1912.
3. Subadar-Major Arbel Singh, *Bahadur*, 38th Dogras, *vice* pensioned Subadar Pirthi Chand, *Sardar Bahadur*, late 39th Garhwal Rifles, deceased. Dated 26th October 1912.
4. Subadar-Major Sarahjit Thapa, *Bahadur*, 2nd Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment), *vice* pensioned Subadar-Major Sohanu, *Sardar Bahadur*, late 37th Dogras, deceased. Dated 3rd February 1913.
5. Subadar-Major Hazura Singh, *Bahadur*, 90th Punjabis, *vice* pensioned Subadar-Major Juthia Khattri, *Sardar Bahadur*, late 13th Bengal Infantry, deceased. Dated 17th February 1913.
6. Subadar-Major Bhagat Singh, *Bahadur*, 45th Rattray's Sikhs. Dated 3rd June 1913.
7. Subadar-Major Nur Khan, *Bahadur*, 61st King George's Own Pioneers. Dated 3rd June 1913.
8. Subadar-Major Umrao Sing Rawat, *Bahadur*, 2nd Battalion, 39th Garhwal Rifles. Dated 3rd June 1913.
9. Subadar-Major Mansur Khan, *Bahadur*, 55th Coke's Rifles (Frontier Force). Dated 3rd June 1913.
10. Risaldar-Major Mir Haidar Shah Khan, *Bahadur*, 37th Lancers (Baluch Horse). Dated 3rd June 1913.

To the 2nd Class, with the title of "Bahadur."

1. Risaldar-Major Sardar Khan, 10th Duke of Cambridge's Own Lancers (Hodson's Horse), *vice* Risaldar-Major Ram Singh, *Bahadur*, I.O.M., 9th Hodson's Horse, promoted. Dated 11th September 1912.
2. Risaldar-Major Bakshi Jaswant Singh, 39th King George's Own Central India Horse, *vice* Subadar-Major Bishn Singh, *Bahadur*, 57th Wilde's Rifles (Frontier Force), promoted. Dated 24th October 1912.
3. Subadar-Major Balak Singh, 8th Rajputs, *vice* Subadar-Major Arbel Singh, *Bahadur*, 38th Dogras, promoted. Dated 26th October 1912.
4. Subadar Ram Singh, 32nd Sikh Pioneers, *vice* pensioned Subadar Sayyid Modien, *Bahadur*, late 16th Madras Infantry, deceased. Dated 30th January 1913.

5. Subadar Badan Singh, 36th Sikhs, *vice* Subadar-Major Sarabjit Thapa, *Bahadur*, 2nd Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment), promoted. Dated 3rd February 1913.
6. Subadar Mul Singh, 126th Baluchistan Infantry, *vice* Subadar-Major Hazura Singh, *Bahadur*, 90th Punjabis, promoted. Dated 17th February 1913.
7. Subadar Alam Khan, I.O.M., Queen Victoria's Own Corps of Guides (Lumsden's), *vice* Subadar-Major Bhagat Singh, *Bahadur*, 45th Rattray's Sikhs, promoted. Dated 3rd June 1913.
8. Risaldar Khwaja Muhammad Khan, Queen Victoria's Own Corps of Guides (Lumsden's), *vice* Subadar-Major Nur Khan, *Bahadur*, 61st King George's Own Pioneers, promoted. Dated 3rd June 1913.
9. Subadar Sundar Singh, 32nd Sikh Pioneers, *vice* Subadar-Major Umrao Sing Rawat, *Bahadur*, 2nd Battalion, 39th Garhwal Rifles, promoted. Dated 3rd June 1913.
10. Subadar Sanman Nagarkoti, 1st Battalion, 3rd Queen Alexandra's Own Gurkha Rifles, *vice* Subadar-Major Mansur Khan, *Bahadur*, 55th Coke's Rifles (Frontier Force), promoted. Dated 3rd June 1913.
11. Subadar-Major Shaikh Babu, 116th Mahrattas. Dated 3rd June 1913.
12. Risaldar Shaikh Husain, 33rd Queen Victoria's Own Light Cavalry. Dated 3rd June 1913.
13. Subadar Gurdit Singh, 57th Wilde's Rifles (Frontier Force). Dated 3rd June 1913.
14. Subadar Kesar Singh, I.O.M., 30th Punjabis. Dated 3rd June 1913.
15. Subadar Shah Gul, 58th Vaughan's Rifles (Frontier Force). Dated 3rd June 1913.
16. Subadar-Major Nand Singh, 1st King George's Own Sappers and Miners. Dated 3rd June 1913.
17. Subadar Sankabir Thapa, 2nd Battalion, 5th Gurkha Rifles (Frontier Force). Dated 3rd June 1913.
18. Subadar-Major Muhammad Ismail, I.O.M., 32nd Mountain Battery. Dated 3rd June 1913.
19. Subadar Muhammad Jafar, 81st Pioneers. Dated 3rd June 1913.

No. 484.—The Governor-General in Council is pleased to sanction the following promotion in, and appointments to, the Order of British India among Indian Officers of Military Police, with effect from the 3rd June 1913:—

To the 1st Class, with the title of "Sardar Bahadur."

Subadar-Major Sohawa Singh, *Bahadur*, Burma Military Police.

To the 2nd Class, with the title of "Bahadur."

1. Subadar-Major Fateh Mahomed Khan, Burma Military Police, *vice* Subadar-Major Sohawa Singh, *Bahadur*, Burma Military Police, promoted.
2. Subadar-Major Jhuttan Singh, Burma Military Police.
3. Subadar Sanjai Suba, Assam Military Police.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.



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PUBLISHED BY AUTHORITY.

SIMLA, MONDAY, JUNE 30, 1913.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

ESTABLISHMENTS.

NOTIFICATIONS.

Simla, the 30th June 1913.

No. 1238.

The Honourable Sir Guy Douglas Arthur Fleetwood Wilson, G.C.I.E., K.O.B., K.C.M.G., resigned his office as an Ordinary Member of the Council of the Governor General of India, with effect from the 29th June 1913.

No. 1239.

A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General of India by the resignation of the Honourable Sir Guy Douglas Arthur Fleetwood Wilson, G.C.I.E., K.O.B., K.C.M.G., His Majesty the King, Emperor of India, has been graciously pleased to appoint Sir William Stevenson Meyer, K.C.I.E., to be an Ordinary Member of the Council of the Governor General of India.

The Honourable Sir William Meyer has, on this day, taken upon himself the execution of his office under the usual salute.

H. WHEELER,

Secretary to the Government of India.

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